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1990

ANNUAL REPORT
OF THE TOWN OF

MERRIMACK NEW HAMPSHIRE



1990

THIS BOOK COSTS YOU \$3.20. PLEASE BRING IT TO THE TOWN MEETING.
THIS REPORT HAS BEEN PRINTED ON RECYCLED PAPER.



DATES TO REMEMBER

July 1, 1991	Fiscal Year Begins
December 2, 1991	Last day to pay final installment on 1990 property taxes without interest penalty.
March 25, 1992	Filing period for elected office begins; ends April 3, 1992.
March 31, 1992	Annual Meeting, Merrimack Village District
April 1, 1992	All property, both real and personal, assessed to owner of record this date. Dog Licenses Available
April 15, 1992	Last day to file Current Use Applications per RSA 79-A:5. Last day for veterans to file permanent application for tax exemption (green card). Applies only to those who have not previously applied to Merrimack, per RSA 72:33. Last day for filing exemption for elderly, blind, handicapped, and tax-exempt properties, and for special assessment of residences in industrial or commercial zone, per RSA 75:11. Timber Tax Report of Cut Due
April 27, 1992	Fast Day (Legal Holiday in New Hampshire)
May 1, 1992	Dog Licenses Expire
May 12, 1992	Annual Town Meeting
June 30, 1992	Fiscal Year Ends

ANNUAL REPORT
OF THE TOWN OF

MERRIMACK NEW HAMPSHIRE

FOR THE YEAR ENDING JUNE 30, 1990

PRINTED BY
HEFFERNAN PRESS, INC.
WORCESTER, MASSACHUSETTS

THIS REPORT IS PRINTED ON RECYCLED PAPER



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INTRODUCTION

This 1990 Annual Report of the Town of Merrimack has been compiled through the efforts of your local public officials, to serve as a permanent record of the past year. We think that you will find it interesting and informative.

The 1989 Annual Report received a second place award in the state-wide annual report contest, sponsored by the New Hampshire Municipal Association, making the second year in a row that our town report was recognized for its excellence, accuracy, creativity, and clarity.

It is also worthy of note that the 1989 Annual Report cost 50¢ less per book to produce than the preceding 1988 report. And, this is the second consecutive year that our report has been printed completely on recycled paper.

Your questions and comments regarding any of the information contained herein are welcomed. Please contact the Selectmen's Office at 424-2331.

The Merrimack Board of Selectmen
Robert W. Brundige, Chairman
John T. Mackey
Richard E. Dumont
John M. Francis
Kathy L. Wales

DEDICATION



HAZEL D. FISK
1908 – 1990

Hazel Fisk, a long-time resident of Merrimack, served her town well as the first Clerk of the District Court, Treasurer of the Town, and as Secretary to the Board of Selectmen. Her delicate hand can be found preserved within the permanent records of the Town of Merrimack, from the days when daily business transactions and the records of our town meetings were taken in script-like penmanship. Miss Fisk passed away on March 27, 1990.



CELINA M. GUERETTE
1896 – 1990

Mrs. Guerette, a twenty-year resident of Merrimack, gained notoriety in the spring of 1990 when she was verified to be Merrimack's oldest resident. This title came as the result of a revival of the search for Merrimack's Boston Post Cane, a gold-tipped walking stick that is held by the town's oldest resident until his or her decease. The Cane has been lost or misplaced for many years now; even an extensive search has failed to turn it up. However, Mrs. Guerette received all honor due her when she rode in the Fourth of July Parade and was recognized by Governor Judd Gregg. Mrs. Guerette passed away on September 18, 1990.

MERRIMACK TOWN WARRANT

THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Merrimack in the county of Hillsborough in said state, qualified to vote in town affairs:

You are hereby notified that the annual meeting of the Town of Merrimack will be held at the Mastricola Middle School All-Purpose Room on Baboosic Lake Road in said Merrimack on Tuesday, May 14, 1991, at 8:00 o'clock in the forenoon for the choice of town officers elected by official ballot and other action required to be inserted on said official ballot. The polls for the election of town officers and other action required to be inserted on said ballot will open on said date at 8:00 o'clock in the forenoon and will not close earlier than 8:00 o'clock in the evening.

You are hereby notified that the second session of the annual meeting of the Town of Merrimack will be held at the Mastricola Middle School All-Purpose Room on Baboosic Lake Road in Merrimack on Thursday, May 16, 1991, at 7:00 o'clock in the evening to act on the matters not to be voted on by official ballot.

- Article 1. To choose all necessary town officers for the ensuing year. (Vote by official ballot)
- Article 2. To choose all necessary school district officers for the ensuing year. (Vote by official ballot)
- Article 3. Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows:
- To amend Section 2 of the Ordinance, Section 2.02.1 (3.b.5) to provide that home occupation permits are personal to the owner of the premises or its occupant, and that the permit is not transferable to a new owner of the property or a new occupant of the property? (Vote by official ballot)
- Article 4. Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Zoning Ordinance as follows:
- Amend Section 2, Permitted Home Occupations in the Residential District, Section 2.02.1 (3.b.6) by providing that family day-care homes will be permitted as home occupations. This amendment will increase the number of children at family day-care operations from six (6) to nine (9), three (3) of such children to be only on a part-time basis? (Vote by official ballot)
- Article 5. Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To amend Section 2, Special Exceptions in the Residential District, Section 2.02.1 (4.B) to provide that accessory apartments will be permitted by a special exception so long as the applicant meets the general exception requirements set forth in 2.02.1 (4.A.a-d)? (Vote by official ballot)

Article 6. Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To amend Section 2, Special Exceptions in the District C, C-2 and District C-3 Industrial Zones, Sections 2.02.4 (3.c) and 2.02.5 (4.c) respectively, by providing that special exceptions in the Industrial Zones shall meet the general special exception requirements found in Section 2.02.1 (4.A.a-d)? (Vote by official ballot)

Article 7. Are you in favor of Amendment No. 5 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To amend Section 2, Wetland Conservation District, Section 2.02.7.1 by amending the second paragraph thereof, to provide a reference to those other provisions of the Merrimack Zoning Ordinance that may provide additional restrictions other than the wetland requirements? (Vote by official ballot)

Article 8. Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To amend Section 5 of the ordinance, Junkyards, Sections 5.02 to 5.03, and adding a new Section 5.06. This amendment will require all junkyards licensed by the Board of Selectmen to provide for monitoring wells that will test for the presence of contamination to surface and subsurface waters, and to permit the town to enter onto junkyard sites for appropriate inspections, and further to increase the yearly licensing fee for junkyards to \$125.00 per year and to permit the town to require appropriate inspections of existing junkyards prior to the reissuance of a junkyard license including the testing of surface and subsurface waters? (Vote by official ballot)

Article 9. Are you in favor of the adoption of Amendment No. 7 as proposed by the Planning Board for the Town Building Code as follows:

To amend Section 11 of the Building Code generally in order to adopt the following National Building Codes: The BOCA Basic Building Code, 1990 Edition, with the 1991 supplement; the BOCA Basic Plumbing Code, 1990 Edition, with the 1991 supplement; the NFPA Life Safety Code, 1988 Edition; the

BOCA Basic Fire Prevention Code, 1990 Edition with the 1991 supplement; the BOCA Basic National Mechanical Code, 1990 Edition, with the 1991 supplement; and the NFPA National Electrical Code, 1990 Edition? (Vote by official ballot)

Article 10. Are you in favor of the adoption of Amendment No. 8 as proposed by the Planning Board for the Town Building Code as follows:

Amend Section 11, BOCA Basic Building Code, Section 11.02, subsection 608.11, to provide that where a residence is separated from a garage by a breezeway, at the junction of the garage and breezeway there shall be fireproofing using 5/8 inch drywall, or its equivalent, where previously only 1/2 inch drywall was required? (Vote by official ballot)

Article 11. Are you in favor of the adoption of Amendment No. 9 as proposed by the Planning Board for the Town Building Code as follows:

To amend section 11, BOCA Basic Building Code, Section 11.02, subsection 2700.1.1 to provide that aluminum or copper clad aluminum conductors will be permitted in the Town of Merrimack only for the service entrance to a structure, and between the main disconnect and the subpanel? (Vote by official ballot)

Article 12. Are you in favor of the adoption of Amendment No. 10 as proposed by the Planning Board for the Town Building Code as follows:

To amend Section 11.09, BOCA Basic National Plumbing Code, subsection P-403.2 to permit the use of polyvinyl chloride (PVC) plastic pipe (type DWV) for underground sanitary drains? (Vote by official ballot)

Article 13. Are you in favor of the adoption of Amendment No. 11 as proposed by the Planning Board for the Town Building Code as follows:

To amend section 11.12, BOCA Basic Fire Prevention Code, subsection F-102.2, by deleting the requirement that the Chief of the Bureau of Fire prevention survey each assembly, business, educational, industrial, health care, mercantile storage and residential occupancy? (Vote by official ballot)

Article 14. Are you in favor of the adoption of Amendment No. 12 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To amend Section 13.02, Adoption and Amendments, to provide that the Planning Board can assign appropriate section numbers

to the Building Code as it deems appropriate provided that no substantive change shall be made as the result of such renumbering? (Vote by official ballot)

Article 15. Are you in favor of the adoption of Amendment No. 13 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To amend Section 17, Signs, Sections 17.02.30 and 17.06.15, to provide that temporary illuminated signs will be permitted in the Commercial and Industrial Districts? (Vote by official ballot)

Article 16. Are you in favor of the adoption of Amendment No. 14 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To amend Section 17, Signs, Section 17.03, and permit holiday and special event signs in all zoning districts that are temporarily erected for civic, patriotic and religious holidays and for charitable, church or school events subject to certain limitations concerning size, location and number per premise? (Vote by official ballot)

Article 17. To see if the town will vote to raise and appropriate the sum of fourteen million six hundred twenty-six thousand six hundred ninety-six (\$14,626,696.00) dollars for general town operations and charges. (See budget detail for more information) (Recommended by the Budget Committee)

Article 18. To see if the town will vote to raise and appropriate the sum of fifty thousand dollars (\$50,000.00) for the purpose of developing a recreational area which will provide access to the Merrimack River in the area of Depot Street, contingent upon the successful application for and receipt of a matching grant of twenty-five thousand dollars (\$25,000.00) from the Federal Land and Water Conservation Fund, or act upon anything relative thereto. (Recommended by the Budget Committee)

Article 19. To see if the town will vote to raise and appropriate the sum of eighteen thousand (\$18,000.00) dollars for improvements to the Adult Community Center, or act on anything relative thereto. (By petition) (Recommended by the Budget Committee)

Article 20. To see if the town will vote to raise and appropriate the sum of sixty thousand dollars (\$60,000.00) for the purpose of replacing and upgrading approximately 1,200 feet of sewer line on Continental Boulevard and to authorize the withdrawal of said amount from the Sewer Fund surplus or to act upon anything relative thereto. (Recommended by the Budget Committee)

- Article 21. To see if the town will vote to amend the Merrimack Wastewater Treatment Facility Capital Reserve Fund established at the 1977 Annual Town Meeting, Article 29, by eliminating any restriction on annual contributions to said Capital Reserve Fund, or upon any cumulative amount permitted to be held in said Capital Reserve Fund; and to raise and appropriate six hundred fifty thousand dollars (\$650,000.00) to be added to the Merrimack Wastewater Treatment Facility Capital Reserve Fund and to authorize the withdrawal of said amount from the Sewer Fund surplus and to designate the Board of Selectmen as Agents to expend; and to act upon anything relative thereto. (Recommended by the Budget Committee)
- Article 22. To see if the town will vote to raise and appropriate the sum of sixty four thousand (\$64,000.00) for the purpose of bringing Jebb Road into compliance with current town standards so that it can be accepted as a town road, or act upon anything relative thereto. (By petition) (Not recommended by the Budget Committee)
- Article 23. To see if the town will vote to amend Chapter 138 of the Code of the Town of Merrimack entitled "Solid Waste Facility." The following amendment shall replace the existing Section 138-4. Fees, Sections A and D, in their entirety.

138-4. Fees.

- A. Household solid waste generated within the geographic limits of the town may be deposited at the facility after payment of such fees established by the Board of Selectmen, and in accordance with the provisions of this ordinance, as it may be amended from time to time, provided that:
1. Refuse is hauled in a private (not for hire) vehicle, having a net legal load limit of 1,000 pounds or less. Unless the individual can demonstrate to the satisfaction of the facility attendants that the waste is entirely from his own household residence;
 2. Refuse is properly separated and deposited in designated areas; and
 3. A decal, available from the Town Clerk and the Facility is displayed conspicuously.

Further, that portion of solid waste that may be recycled may be deposited at the Merrimack Recycling Facility free of charge, provided that the material is deposited

in accord with the rules and regulations of the Merrimack Recycling Facility, and requirements of the permit issued by the New Hampshire Department of Environmental Services for the Merrimack Recycling Facility.

- D. The Board of Selectmen of the Town of Merrimack shall have the authority to revise the fees charged per ton, per trip, or by such other means they should deem fit, including the authority to charge and impose fees for the disposal of solid waste requiring special handling. Before the adoption of any such revised fee schedule or before the imposition of fee collection for the special handling of certain materials, the selectmen shall hold a public hearing, and they shall publish a notice of any fee increase in a newspaper of general circulation in the town at least thirty days prior to the implementation of any increase or implementation of a new fee schedule for the special handling of certain materials.

Article 24. To see if the town will vote to authorize the selectmen to borrow money in anticipation of taxes for the fiscal year or to take any other action relative thereto.

Article 25. To see if the town will vote to authorize the selectmen to apply for, receive and expend federal or state grants which may become available during the course of the year, and also to accept and expend monies from any other governmental unit or private source to be used for purposes for which the town may legally appropriate money, provided: (1) that such grants and other monies do not require the expenditure of other town funds; (2) that a public hearing is held by the selectmen prior to the receipt and expenditure of such grants and monies; and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town monies, all as provided by RSA 31:95-b.

Article 26. To see if the town will vote pursuant to N.H. RSA 80:80 to authorize the Board of Selectmen to retain for public use or to sell, either by private sale to the previous owner from which title was obtained through the Tax Collector's Deed or public auction, and for such price and upon such terms as in their judgment may seem best, any real estate or interest therein, to which the town has obtained or shall obtain title by Tax Collector's Deed for the nonpayment of taxes, and further that during the period when title to said property shall be held by the Town, that the Selectmen be given authority to rent, use or administer the same as in their judgment may seem best. This vote shall supersede any previous votes of the town inconsistent with the powers conferred herein, and shall remain in full force and effect until rescinded by future action of the town meeting, or to take any other action in relation thereto.

Article 27. To see if the town will vote to authorize the Selectmen to participate in the State Revolving Loan Fund (SRF) Program RSA 486:14 (formerly 149-B:12) established for the purpose of funding sewerage facilities and related projects; funding for which will be requested at future town meetings, either special or annual, or to act upon anything relative thereto.

Article 28. To see if the town will vote to request the Congress of the United States to propose an amendment of the United States Constitution, for ratification by the states, specifying that Congress and the states shall have the power to prohibit the physical desecration of the flag of the United States. (By petition)

Given our hands and seals this eighteenth day of April, in the year of Our Lord nineteen hundred and ninety-one.

The Merrimack Board of Selectmen:

Robert W. Brundige
John T. Mackey
Richard E. Dumont
John M. Francis
Kathy L. Wales

A true copy of Warrant, attest:

The Merrimack Board of Selectmen:

Robert W. Brundige
John T. Mackey
Richard E. Dumont
John M. Francis
Kathy L. Wales

Warrant may be subject to change up to time of posting.

TOWN BUDGET MS-7 FORM

Form MS-7

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS OF THE MUNICIPAL BUDGET LAW

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



BUDGET OF THE TOWN

OF _____ MERRIMACK, _____ N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1991 to December 31, 1991 or for Fiscal Year

From July 1 19 91 to June 30 19 92

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

RSA 31:95 and 32:5

Budget Committee: (Please sign in ink)

William F. Cote
Michele Poirier

Date April 12, 1991

Stanley R. [Signature]

PURPOSES OF APPROPRIATION (RSA 31:4)	1	2	3	4		5
	Actual Appropriations 1990 (1990-91) (omit cents)	Actual Expenditures 1990 (1990-91) (omit cents)	Selectmen's Budget 1991 (1991-92) (omit cents)	Budget Committee		
GENERAL GOVERNMENT				Recommended 1991 (1991-92) (omit cents)		Not Recommended (omit cents)
1 Town Officers' Salary	459,554		495,229	495,229		
2 Town Officers' Expenses	162,796		180,085	180,054		
3 Election and Registration Expenses	15,980		12,600	12,600		
4 Cemeteries	9,082		9,178	9,178		
5 General Government Buildings	103,341		105,298	105,298		
6 Reappraisal of Property	132,475		132,937	132,917		
7 Planning and Zoning	211,077		201,575	201,560		
8 Legal Expenses	57,000		55,000	55,000		
9 Advertising and Regional Association						
10 Contingency Fund						
PUBLIC SAFETY						
11 Police Department	1,761,666		1,905,712	1,902,741		
12 Fire Department	1,314,251		1,418,986	1,418,230		
13 Civil Defense	6,288		6,084	6,084		
14 Building Inspection	128,625		115,398	115,279		
HIGHWAYS, STREETS & BRIDGES						
15 Town Maintenance	1,562,384		1,601,084	1,596,971		
16 General Highway Department Expenses	92,161		94,749	94,749		
17 Street Lighting	41,594		48,761	48,761		
SANITATION						
18 Solid Waste Disposal	534,097		603,010	601,103		
19 Garbage Removal						
HEALTH						
20 Health Department	92,043		95,014	96,227		
21 Hospitals and Ambulances	181,873		195,547	195,241		
22 Animal Control	32,237		33,277	33,277		
23 Vital Statistics						
WELFARE						
24 General Assistance	51,870		120,985	120,985		
25 Old Age Assistance						
26 Aid to the Disabled						
CULTURE AND RECREATION						
27 Library	411,393		423,670	423,670		
28 Parks and Recreation	330,189		333,706	333,439		
29 Patriotic Purposes	9,000		9,000	9,000		
30 Conservation Commission	6,743		6,730	6,730		
DEBT SERVICE						
31 Principal of Long-Term Bonds & Notes	1,332,091		1,158,480	1,158,480		
32 Interest Expense—Long-Term Bonds & Notes	637,658		730,958	730,958		
33 Interest Expense—Tax Anticipation Notes	50		50	50		
34 Interest Expense—Other Temporary Loans						
35 Fiscal Charges on Debt	750		750	750		
CAPITAL OUTLAY						
36 Various	621,982		387,394	387,394		64,000
37						
OPERATING TRANSFERS OUT						
38 Payments to Capital Reserve Funds:	343,000		902,000	902,000		
39						
40 General Fund Trust (RSA 31:19-a)						
MISCELLANEOUS						
41 Municipal Water Department	40,851		42,288	42,288		
42 Municipal Sewer Department	1,806,810		1,846,285	1,844,837		
43 Municipal Electric Department						
FICA, Retirement & Pension Contributions	658,585		601,446	601,446		
44 Insurance	1,361,719		1,530,810	1,530,810		
45 Unemployment Compensation	12,408		11,360	11,360		
46 TOTAL APPROPRIATIONS	14,523,623		15,415,436	15,404,696		64,000

	1	2	3	4
SOURCES OF REVENUE	Estimated Revenues 1990 (1990-91) (omit cents)	Actual Revenues 1990 (1990-91) (omit cents)	Selectmen's Budget 1991 (1991-92) (omit cents)	Estimated Revenues 1991 (1991-92) (omit cents)
TAXES				
47 Resident Taxes				
48 National Bank Stock Taxes	10		0	0
49 Yield Taxes	2,000		2,000	2,000
50 Interest and Penalties on Taxes	260,125		500,200	500,200
51 Inventory Penalties				
52 Land Use Change Tax	50,000		30,000	30,000
INTERGOVERNMENTAL REVENUES-STATE				
53 Shared Revenue-Block Grant	730,517		700,000	700,000
54 Highway Block Grant	289,860		293,027	293,027
55 Railroad Tax	220		220	220
56 State Aid Water Pollution Projects	151,702		145,201	145,201
PAYMENT IN LIEU OF TAXES:				
57 State-Federal Forest Land/Recreation Land/Flood Land				
58 Other (MS-1, p.2, lines 20-22)	341,949		341,949	341,949
59 Other Reimbursements				
INTERGOVERNMENTAL REVENUES-FEDERAL				
60 Various	3,144		28,042	28,042
LICENSES AND PERMITS				
61 Motor Vehicle Permit Fees	1,580,000		1,580,000	1,580,000
62 Dog Licenses	5,700		5,700	5,700
63 Business Licenses, Permits and Filing Fees	153,930		149,055	149,055
CHARGES FOR SERVICES				
64 Income From Departments	472,393		616,342	616,342
65 Rent of Town Property	24,077		24,077	24,077
MISCELLANEOUS REVENUES				
66 Interests on Deposits	400,000		350,000	350,000
67 Sale of Town Property	10,000		50,000	50,000
68 Other	280,253		174,270	174,270
OTHER FINANCING SOURCES				
69 Proceeds of Bonds and Long-Term Notes	94,699		0	0
70 Income from Water and Sewer Departments & Solid Wst.	3,409,782		4,386,137	4,382,782
71 Withdrawals from Capital Reserve				
72 Withdrawals from General Fund Trusts				
73 Income from Trust Funds				
74 Fund Balance	427,530		250,000	250,000
75 TOTAL REVENUES AND CREDITS	8,687,891		9,626,220	9,622,865

Total Appropriations (line 46)	<u>15,404,696</u>
Less: Amount of Estimated Revenues, Exclusive of Taxes (Line 75)	<u>9,622,865</u>
Amount of Taxes to be Raised (Exclusive of School and County Taxes)	<u>5,781,831</u>

BUDGET OF THE TOWN OF MERRIMACK , N.H.

**BUDGET FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS
OF THE MUNICIPAL BUDGET LAW**

SUPPLEMENTAL SCHEDULE

TOWN OF MERRIMACK

Fiscal Year Ending June 30, 1992

10% Limitation per RSA 32:8

76 Total Amt. recommended by Bud. Committee (line 46 Column 4) 15,404,696

LESS EXCLUSIONS:

77 Principal: Long Term Bonds & Notes (line 31) \$ 1,158,480
78 Interest: Long Term Bonds & Notes (line 32) \$ 730,958
79 Capital Outlays funded from Long Term Bonds & Notes
per RSA 33:8 & 33:7-b (line 36 thru 37) \$ _____

80 \$ _____
81 \$ _____
82 \$ _____
83 Mandatory Assessments \$ _____
84 \$ _____
85 \$ _____
86 \$ 1,889,438

87 Amount Recommended less Exclusions 13,515,258

88 10% of Amt. Recommended less Exclusions \$ 1,351,526
89 Add Amt. Recommended by Bud. Comm. (line 46 column 4) \$ 15,404,696

90 MAXIMUM AMOUNT THAT MAY BE APPROPRIATED BY TOWN MEETING 16,756,222

BUDGET MESSAGE

TO: The citizens of Merrimack, New Hampshire

FROM: Daniel C. Ayer, Town Manager

RE: Submission of the 1991/92 budget request

DATE: April 15, 1991

Pursuant to and in compliance with New Hampshire R.S.A. 32:5, attached you will find the town budget for the fiscal year which commences on July 1, 1991.

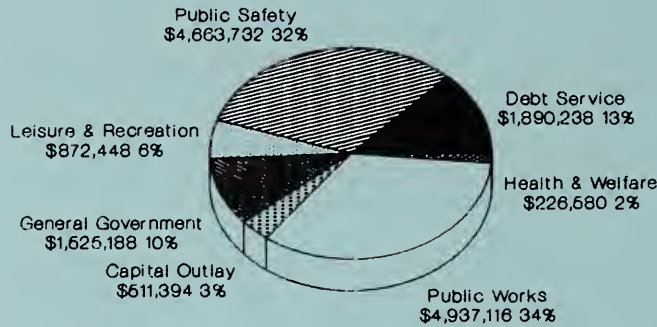
The budget as it was developed and moved through the approval process by the Board of Selectmen and Budget Committee has been designed and tailored to recognize and responsibly address the downturn in the economy as well as the ever-growing demands being placed upon the local property tax. The Board of Selectmen, when developing this year's budget parameters, were committed to a continuation of the "maintenance budget concept." That is, to maintain services at present and/or appropriate levels while at the same time maintaining the municipal portion of the tax rate at or below its current level of \$4.15. The 1991/92 municipal operating budget does just that, and marks the second consecutive year in which the projected municipal rate of \$4.14 will be less than in prior years; \$4.15 in 1990, and \$4.16 in 1989.

The development of a fair and equitable budget that maintains those programs that are important to the health and welfare of the community and addresses the everchanging demands being placed upon it, while at the same time not increasing taxes, does not happen by accident. Thus, I want to thank the department heads, Board of Selectmen and Budget Committee for the hard work, innovation, creativity and realistic approach that they have brought to this year's budget process. To successfully balance the needs of a community versus its wants and wishes is a difficult but very necessary task.

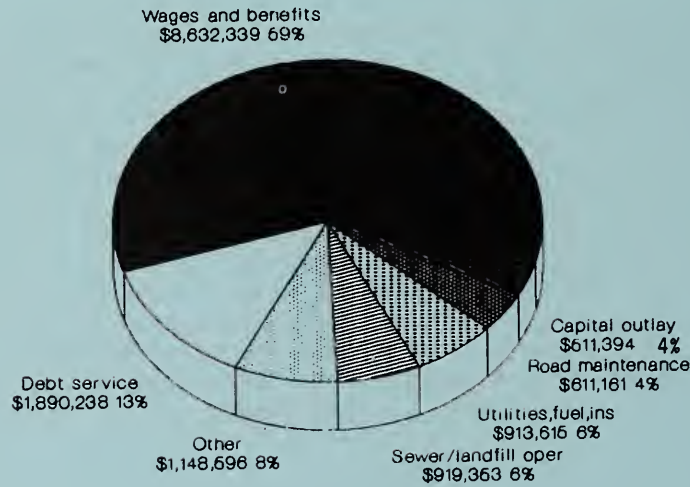
A conscious attempt has been made in this year's budget to streamline local government, increase efficiency, and reduce duplication of effort wherever possible. Toward that end, a number of departments and divisions have been reorganized and/or consolidated. Some examples of these efforts are that effective immediately, upon the resignation of Acting Code Enforcement Officer Maurice Cote, the operations and functions of the Code Enforcement Division have been transferred to the Fire Department and Deputy Fire Chief Joseph Comer has been appointed Acting Code Enforcement Officer. It is believed that the integration of these two departments will help to reduce economic demands upon the community in general, as well as to increase their professionalism. Other departments that have been reorganized during this budget process are Parks and Recreation and Wasserman Park which have been combined; Construction Services Division will be consolidated with the Highway Division; and the Town Manager, Finance Department, and Budget Committee operations have been merged and consolidated with the General Government budget.

In an effort to make the 1991/92 operating budget more understandable, below is a pie chart depicting the operating budget by function. As one can plainly see from reviewing the chart, public safety (police, fire, ambulance and communications) combined with public works (highway, landfill, recycling facility, wastewater treatment, equipment maintenance) make up over two-thirds of the entire operating budget. The second chart shows all 1991 appropriations by object. This graph is intended to show where your tax dollars are spent. When wages and benefits are combined with debt service, utilities, fuel, insurance and sewer/landfill operations, it becomes clear that 84% of the entire town budget goes to service fixed or semi-fixed cost. The remainder is going for such items as road maintenance, capital outlay, health and welfare, etc.

1991-92 OPERATING BUDGET BY FUNCTION



1991-92 OPERATING BUDGET BY OBJECT



● Personnel

Currently the authorized number of full-time employees is 185. Under the proposed 1991/92 budget, that number would be reduced to 178 through the use of attrition, reclassification, and only if necessary, layoffs. The proposed reduction in force would affect the following departments: Highway Division (-2); Solid Waste Division (-2); Code Enforcement (-1); Ambulance (-1); Parks and Recreation (-1).

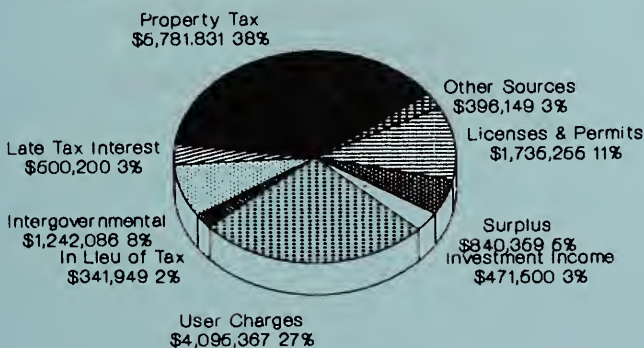
While all departments have worked very hard to stay within the 5% appropriations as established within the original budget parameters, two notable exceptions were made in the areas of solid waste and welfare. Significant increases were necessitated in these two areas of the budget in order to properly address the shifting needs and priorities of the community. In the area of solid waste, the desire to seek continued improvement to the operation, direction and management combined with the regulatory mandates in the area of solid waste and recycling account for the increased expenditures in this area of the budget. The welfare budget has more than doubled, going from \$51,870 to \$120,985 due to the continued economic decline, resulting in unprecedented demands for welfare assistance.

● Revenues

The revenues side of the ledger is as important, if not more important to the budgetary process as the appropriation or spending side. During this process, we have continued to develop a budget that is founded on the revenue-based budgeting concept. Reduced to its most simplistic element, revenue-based budgeting is much like your household budget in that it is developed and tailored to grow and expand at approximately the same rate as your income level.

Thus, we project that we will generate revenues of \$9,622,865 exclusive of property taxes in fiscal year 1991/92. This figure is up significantly from the fiscal year 1990/91 figure of \$8,291,441. One of our objectives during this budget process has been to increase the non-property tax related revenues. It is our belief that income should be generated with consideration toward the cost associated with providing the service. Thus, we have tried to be as creative as possible in developing and expanding our revenue sources such as interfund allocations of administrative costs, and interfund transfers to debt service accounts. Below is a graph showing the projected municipal revenues by source for fiscal year 1991/92. In 1991/92, approximately 38% of all revenues received to fund municipal operations will be through the property tax, the balance (62%) or the majority of the revenues received is in the form of user charges; i.e., landfill and sewer charges, licenses and permits, which include automobile registration fees, etc., intergovernmental revenues which represent state revenue sharing, and grants from state and federal sources.

1991-92 ESTIMATED REVENUE BY SOURCE



● Net Valuation

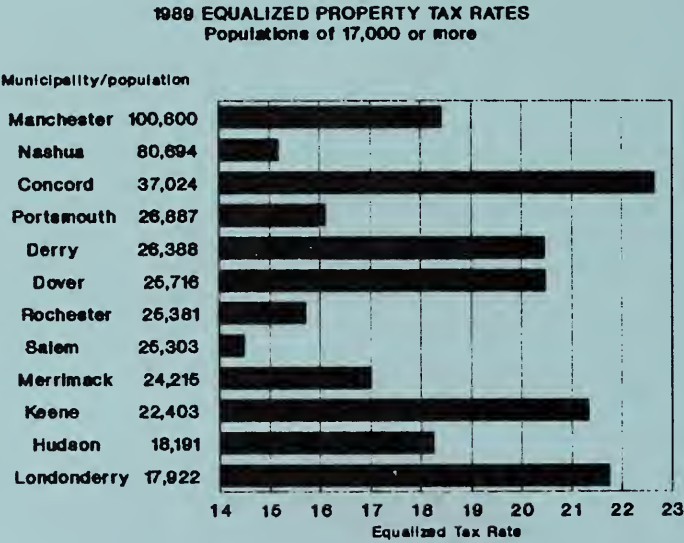
While we have been informed by the Assessing and Finance Departments that we could safely assume a 1% to 1.5% growth rate within our tax base; however we have chosen to assume that the rate of growth and net valuation will be 0% in 1991/92. Any gains in assessed valuation will in all probability be offset by losses experienced from impending and future tax appeals.

● Summary

The bottom line of any municipal budget should be measured by the increase or decrease in the tax rate. As detailed above, we have strived to develop a fair and equitable budget, maintaining those programs that are important to the health and welfare of the community. We believe this budget accomplishes those goals and objectives. While we have seen the recommended 1991/92 operating budget of \$14,626,696 increase by 2.5%, the town's general fund budget has actually decreased by \$59,927, thus resulting in the town being able to maintain and in fact, slightly reduce its share of the total town tax rate.

For your information, below we have published the 1989 equalized property tax rates for all New Hampshire communities with populations of 17,000 or more. While the 1990 figures have not been published by the Department of Revenue Administration, we would expect them to be even more favorable because in 1990, Merrimack's total tax rate actually decreased from the \$16.99 in 1989 to \$16.93 in 1990.

As we go forth with this budget to the 1991 town meeting, the business portion of which will be held on Thursday evening, May 16, 1991, at 7:00 P.M. in the All-Purpose Room at the Masticola Middle School, I ask for your support, cooperation, and favorable consideration during the deliberation process.



BUDGET DETAIL
Town of Merrimack Proposed Budget 1991/92

GENERAL GOVERNMENT

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-01-8101-0	WAGES-ELECTED OFFICIALS	15,200.00	15,200.00	15,200.00	15,200.00	15,200.00	15,200.00
01-01-8102-0	WAGES-CLERICAL	51,241.07	77,851.00	84,916.00	83,250.00	84,916.00	84,916.00
01-01-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	190,789.81	200,188.00	217,355.00	215,164.00	220,355.00	220,355.00
01-01-8107-0	WAGES - PART-TIME	150.80	.00	.00	.00	.00	.00
01-01-8111-0	OVERTIME-OTHER	1,554.34	1,259.00	1,412.00	1,412.00	1,412.00	1,412.00
01-01-8125-0	SOCIAL SECURITY	18,022.81	20,839.00	22,426.00	22,132.00	22,587.00	22,587.00
01-01-8128-0	RETIREMENT	14,977.93	21,900.00	20,395.00	20,384.00	20,695.00	20,695.00
01-01-8131-0	HEALTH INSURANCE	18,895.83	38,302.00	53,785.00	53,785.00	53,785.00	53,785.00
01-01-8132-0	DENTAL INSURANCE	1,573.16	2,000.00	2,287.00	2,287.00	2,287.00	2,287.00
01-01-8133-0	LIFE INSURANCE	2,184.82	2,443.00	2,303.00	2,303.00	2,303.00	2,303.00
01-01-8134-0	SHORT-TERM DISABILITY	1,283.58	1,594.00	1,750.00	1,750.00	1,750.00	1,750.00
01-01-8135-0	WORKERS COMPENSATION	906.29	5,498.00	1,270.00	1,259.00	1,295.00	1,295.00
01-01-8136-0	UNEMPLOYMENT COMPENSATION	636.30	598.00	572.00	572.00	572.00	572.00
01-01-8141-0	WELLNESS PROGRAM	20,009.00	12,100.00	20,750.00	20,750.00	11,750.00	11,750.00
SERIES 1 TOTAL ----->		335,613.16	399,772.00	444,421.00	440,254.00	438,907.00	438,907.00
01-01-8201-0	OFFICE SUPPLIES	3,800.41	5,770.00	4,750.00	4,750.00	4,750.00	4,750.00
01-01-8220-0	PRINTING	6,132.32	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
01-01-8230-0	POSTAGE	2,721.90	2,140.00	2,640.00	2,640.00	2,640.00	2,640.00
01-01-8250-0	VEHICLE FUEL	383.22	243.00	321.00	321.00	321.00	290.00
01-01-8260-0	TELEPHONE	3,933.80	4,298.00	4,736.00	4,736.00	4,736.00	4,736.00
01-01-8270-0	DUES	8,471.96	9,182.00	9,896.00	9,896.00	9,896.00	9,896.00
01-01-8271-0	SUBSCRIPTIONS	291.00	290.00	290.00	290.00	290.00	290.00
01-01-8280-0	GENERAL INSURANCE	13,127.00	26,800.00	28,866.00	22,266.00	22,266.00	22,266.00
01-01-8290-0	LEGAL-RETAINER	26,000.00	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MSR	91-92 BUD 91-92 BUD COM
01-01-8291-0	LEGAL-PLANNING BOARD	2,183.25	5,000.00	3,000.00	3,000.00	3,000.00
01-01-8292-0	LEGAL-ZONING BOARD	1,422.50	5,000.00	9,000.00	5,000.00	5,000.00
01-01-8293-0	LEGAL-GENERAL LITIGATION	14,307.08	19,000.00	16,000.00	19,000.00	19,000.00
SERIES 2 TOTAL ----->						
		82,774.44	113,223.00	114,999.00	107,399.00	107,368.00
01-01-8300-0	TRAVEL & MEETINGS	1,514.82	2,171.00	1,833.00	1,833.00	1,833.00
01-01-8321-0	MAINTENANCE-BUILDINGS/GROUNDS	384.50	500.00	500.00	500.00	500.00
01-01-8332-0	MWTC-VEHICLES	159.02	500.00	500.00	500.00	500.00
01-01-8334-0	MWTC-OFFICE EQUIPMENT	2,476.14	2,022.00	2,550.00	2,550.00	2,550.00
01-01-8351-0	CONSULTANTS	9,623.29	2,000.00	1,000.00	1,000.00	1,000.00
01-01-8352-0	EDUCATION & TRAINING	1,958.39	5,575.00	2,285.00	2,285.00	2,285.00
01-01-8353-0	COMPUTER SERVICES/SUPPLIES	50,302.70	31,530.00	34,166.00	34,166.00	34,166.00
01-01-8359-0	OTHER OUTSIDE SERVICES	30,906.11	31,600.00	32,700.00	32,700.00	32,700.00
01-01-8393-0	CONSERVATION COMMISSION	17,537.00	6,743.00	6,730.00	6,730.00	6,730.00
33-01-8359-0	OTHER OUTSIDE SERVICES	53.00	.00	.00	.00	.00
33-01-8363-0	PENNICHUCK WATER WORKS	38,057.72	40,851.00	42,288.00	42,288.00	42,288.00
SERIES 3 TOTAL ----->						
		152,972.69	123,492.00	124,552.00	124,552.00	124,552.00
01-01-8401-0	BUDGET COMMITTEE	3,843.87	2,375.00	2,346.00	2,346.00	2,346.00
01-01-8405-0	GNTS	4,280.00	4,280.00	4,280.00	4,280.00	4,280.00
01-01-8406-0	EMERGENCY MANAGEMENT	7,120.16	6,288.00	6,384.00	6,084.00	6,084.00
01-01-8407-0	HISTORICAL SOCIETY	2,550.00	2,550.00	2,865.00	2,665.00	2,665.00
01-01-8410-0	ELECTIONS/VOTER REGISTRATION	4,313.26	9,600.00	8,370.00	8,370.00	8,370.00
01-01-8420-0	ADVERTISING	1,183.18	1,500.00	1,600.00	1,600.00	1,600.00
01-01-8460-0	MISC OPERATING EXPENSES	2,647.62	1,500.00	1,500.00	1,500.00	1,000.00
SERIES 4 TOTAL ----->						
		25,938.09	28,093.00	27,345.00	26,845.00	26,345.00

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-01-8504-0	OFFICE EQUIPMENT	18,177.20	62,495.00	14,650.00	1,650.00	1,000.00	1,000.00
01-01-8510-0	CAPITAL RESERVE FUND	25,000.00	.00	25,000.00	.00	.00	.00
SERIES 5 TOTAL	----->	43,177.20	62,495.00	39,650.00	1,650.00	1,000.00	1,000.00
GENERAL GOVERNMENT TOTAL ----->							
		640,475.58	727,075.00	750,967.00	700,700.00	698,203.00	698,172.00

ASSESSING

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 RUD COM
01-02-8102-0	WAGES-CLERICAL	43,187.32	44,458.00	42,153.00	41,147.00	42,153.00	42,153.00
01-02-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	66,578.67	69,876.00	72,508.00	70,775.00	72,508.00	72,508.00
01-02-8125-0	SOCIAL SECURITY	8,323.90	8,747.00	8,772.00	8,563.00	8,772.00	8,772.00
01-02-8128-0	RETIREMENT	6,020.00	8,000.00	6,800.00	6,800.00	6,800.00	6,800.00
01-02-8131-0	HEALTH INSURANCE	3,104.57	3,512.00	13,961.00	13,961.00	13,961.00	13,961.00
01-02-8132-0	DENTAL INSURANCE	726.76	612.00	1,012.00	1,012.00	1,012.00	1,012.00
01-02-8133-0	LIFE INSURANCE	338.34	350.00	291.00	291.00	291.00	291.00
01-02-8134-0	SHORT-TERM DISABILITY	682.17	726.00	760.00	760.00	760.00	760.00
01-02-8135-0	WORKERS COMPENSATION	2,208.61	3,660.00	4,078.00	3,981.00	4,078.00	4,078.00
01-02-8136-0	UNEMPLOYMENT COMPENSATION	269.64	224.00	196.00	196.00	196.00	196.00
SERIES 1 TOTAL ----->		131,439.98	140,165.00	150,531.00	147,486.00	150,531.00	150,531.00
01-02-8201-0	OFFICE SUPPLIES	1,135.63	1,619.00	1,548.00	1,548.00	1,548.00	1,548.00
01-02-8203-0	OPERATING SUPPLIES	491.35	577.00	473.00	473.00	473.00	473.00
01-02-8220-0	PRINTING	140.00	247.00	252.00	252.00	252.00	252.00
01-02-8230-0	POSTAGE	180.10	300.00	600.00	400.00	400.00	400.00
01-02-8250-0	VEHICLE FUEL	109.18	111.00	206.00	206.00	206.00	186.00
01-02-8260-0	TELEPHONE	1,149.36	1,542.00	1,242.00	1,242.00	1,242.00	1,242.00
01-02-8270-0	DUES	350.00	630.00	655.00	655.00	655.00	655.00
01-02-8280-0	GENERAL INSURANCE	1,556.00	1,600.00	1,498.00	1,498.00	1,498.00	1,498.00
SERIES 2 TOTAL ----->		5,111.62	6,626.00	6,474.00	6,274.00	6,274.00	6,254.00
01-02-8300-0	TRAVEL & MEETINGS	486.79	2,200.00	2,180.00	1,500.00	1,500.00	1,500.00
01-02-8332-0	MNTC-VEHICLES	31.43	220.00	230.00	230.00	230.00	230.00
01-02-8334-0	MNTC-OFFICE EQUIPMENT	151.67	405.00	1,720.00	1,720.00	1,720.00	1,720.00

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-02-8352-0	EDUCATION & TRAINING	722.10	1,360.00	1,315.00	1,000.00	1,000.00	1,000.00
01-02-8359-0	OTHER OUTSIDE SERVICES	599.80	8,780.00	8,900.00	8,900.00	8,900.00	8,900.00
SERIES 3 TOTAL ----->		1,991.79	12,965.00	14,345.00	13,350.00	13,350.00	13,350.00
01-02-8420-0	ADVERTISING	17.60	150.00	150.00	150.00	150.00	150.00
SERIES 4 TOTAL ----->		17.60	150.00	150.00	150.00	150.00	150.00
01-02-8504-0	OFFICE EQUIPMENT		3,062.00	6,100.00	3,400.00	3,400.00	3,400.00
01-02-8510-0	CAPITAL RESERVE FUND	75,000.00	.00	57,000.00	.00	.00	.00
SERIES 5 TOTAL ----->		75,000.00	3,062.00	63,100.00	3,400.00	3,400.00	3,400.00
ASSESSING TOTAL ----->		213,560.99	162,968.00	234,600.00	170,660.00	173,705.00	173,685.00

FIRE

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BUS	91-92 BUD COM
01-03-8102-0	WAGES-CLERICAL	20,103.36	21,513.00	22,589.00	22,079.00	22,589.00	22,589.00
01-03-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	419,050.64	440,640.00	474,103.00	463,455.00	474,103.00	474,103.00
01-03-8104-0	WAGES-HOURLY	525,231.24	581,602.00	637,112.00	586,571.00	637,112.00	637,112.00
01-03-8107-0	WAGES - PART-TIME	10,177.42	19,405.00	24,540.00	24,540.00	24,540.00	24,540.00
01-03-8111-0	OVERTIME-OTHER	121,208.64	119,652.00	127,322.00	127,322.00	127,322.00	127,322.00
01-03-8125-0	SOCIAL SECURITY	8,708.01	10,201.00	11,260.00	10,480.00	11,260.00	11,260.00
01-03-8128-0	RETIREMENT	89,764.42	99,179.00	121,838.00	115,404.00	67,962.00	67,962.00
01-03-8131-0	HEALTH INSURANCE	90,638.78	112,692.00	148,555.00	144,193.00	148,555.00	148,555.00
01-03-8132-0	DENTAL INSURANCE	7,082.75	8,129.00	9,383.00	9,155.00	9,383.00	9,383.00
01-03-8133-0	LIFE INSURANCE	2,323.20	2,510.00	2,091.00	1,985.00	2,091.00	2,091.00
01-03-8134-0	SHORT-TERM DISABILITY	5,826.52	7,358.00	7,444.00	6,987.00	7,444.00	7,444.00
01-03-8135-0	WORKERS COMPENSATION	70,880.38	89,042.00	104,100.00	98,931.00	104,100.00	104,100.00
01-03-8136-0	UNEMPLOYMENT COMPENSATION	2,670.36	2,059.00	1,838.00	1,740.00	1,838.00	1,838.00
SERIES 1 TOTAL ----->		1,373,665.72	1,513,982.00	1,692,175.00	1,612,842.00	1,638,299.00	1,638,299.00
01-03-8201-0	OFFICE SUPPLIES	1,243.25	1,469.00	1,632.00	1,632.00	1,632.00	1,632.00
01-03-8202-0	MAINTENANCE SUPPLIES	1,860.42	2,754.00	2,774.00	2,774.00	2,774.00	2,774.00
01-03-8203-0	OPERATING SUPPLIES	5,692.37	7,125.00	4,300.00	4,300.00	4,300.00	4,300.00
01-03-8204-0	UNIFORMS	17,155.69	20,490.00	21,690.00	21,690.00	21,690.00	21,690.00
01-03-8220-0	PRINTING	83.50	700.00	700.00	700.00	700.00	700.00
01-03-8230-0	POSTAGE	338.79	400.00	400.00	400.00	400.00	400.00
01-03-8241-0	ELECTRICITY	7,227.40	7,164.00	9,080.00	9,080.00	9,080.00	9,080.00
01-03-8242-0	GAS	1,618.83	1,417.00	1,488.00	1,488.00	1,488.00	1,488.00
01-03-8243-0	HEATING OIL	3,879.50	3,285.00	4,500.00	4,500.00	4,500.00	4,500.00
01-03-8244-0	WATER	448.50	336.00	336.00	336.00	336.00	336.00
01-03-8245-0	SEWER	225.00	192.00	212.00	212.00	212.00	212.00
01-03-8250-0	VEHICLE FUEL	5,640.70	6,420.00	7,860.00	7,860.00	7,860.00	7,104.00
01-03-8260-0	TELEPHONE	6,040.29	5,725.00	4,967.00	4,967.00	4,967.00	4,967.00

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-03-8270-0	DUES	868.95	1,375.00	1,375.00	1,375.00	1,375.00	1,375.00
01-03-8280-0	GENERAL INSURANCE	25,399.00	26,000.00	29,927.00	29,927.00	29,927.00	29,927.00
SERIES 2 TOTAL ----->							
		77,722.19	84,852.00	91,241.00	91,241.00	91,241.00	90,485.00
01-03-8300-0	TRAVEL & MEETINGS	704.25	300.00	300.00	300.00	300.00	300.00
01-03-8321-0	MNTC-BUILDINGS/GROUNDS	9,203.47	6,080.00	9,280.00	7,780.00	7,780.00	7,780.00
01-03-8331-0	MNTC-MACHINERY/EQUIP	906.91	975.00	900.00	900.00	900.00	900.00
01-03-8332-0	MNTC-VEHICLES	29,022.82	33,400.00	30,345.00	30,345.00	30,345.00	30,345.00
01-03-8334-0	MNTC-OFFICE EQUIPMENT	988.12	1,650.00	2,135.00	2,135.00	2,135.00	2,135.00
01-03-8335-0	MNTC-COMMUNICATIONS EQUIP	3,499.26	2,400.00	3,000.00	3,000.00	3,000.00	3,000.00
01-03-8336-0	MNTC-OTHER	2,010.74	4,157.00	2,935.00	2,935.00	2,935.00	2,935.00
01-03-8351-0	CONSULTANTS		500.00	500.00	500.00	500.00	500.00
01-03-8352-0	EDUCATION & TRAINING	6,661.64	15,025.00	14,811.00	14,811.00	14,811.00	14,811.00
01-03-8359-0	OUTSIDE SERVICES		1,100.00	900.00	900.00	900.00	900.00
SERIES 3 TOTAL ----->							
		52,997.21	65,587.00	65,106.00	63,606.00	63,606.00	63,606.00
01-03-8408-0	RESCUE	779.36	1,305.00	1,190.00	1,190.00	1,190.00	1,190.00
01-03-8420-0	ADVERTISING	127.47	250.00	250.00	250.00	250.00	250.00
01-03-8459-0	PHYSICAL EXAMS	3,492.20	5,445.00	6,960.00	6,960.00	6,960.00	6,960.00
SERIES 4 TOTAL ----->							
		4,399.03	7,000.00	8,400.00	8,400.00	8,400.00	8,400.00
01-03-8504-0	OFFICE EQUIPMENT	1,599.00	4,000.00	,00	,00	,00	,00
01-03-8506-0	COMMUNICATIONS EQUIPMENT	8,545.95	5,875.00	4,150.00	4,150.00	4,150.00	4,150.00

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-03-8508-0	OPERATING EQUIPMENT	7,222.00	7,300.00	5,320.00	5,320.00	5,320.00	5,320.00
01-03-8510-0	CAPITAL RESERVE FUND	78,000.00	78,000.00	78,000.00	78,000.00	72,000.00	72,000.00
SERIES 5 TOTAL	----->	95,366.95	95,175.00	87,470.00	87,470.00	81,470.00	81,470.00
FIRE TOTAL	----->	1,604,151.10	1,766,596.00	1,944,392.00	1,863,559.00	1,883,016.00	1,882,260.00

POLICE

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-04-8102-0	WAGES-CLERICAL	81,304.75	86,812.00	91,573.00	89,599.00	91,573.00	91,573.00
01-04-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	288,061.99	315,141.00	333,572.00	325,028.00	332,271.00	332,271.00
01-04-8104-0	WAGES-HOURLY	737,009.43	818,389.00	900,221.00	832,447.00	900,221.00	900,221.00
01-04-8106-0	WAGES-ANIMAL CONTROL OFFICER	24,313.68	26,183.00	27,432.00	27,028.00	27,432.00	27,432.00
01-04-8107-0	WAGES - PART-TIME	28,319.45	30,731.00	38,691.00	26,161.00	26,161.00	26,161.00
01-04-8108-0	WAGES-OUTSIDE DETAIL	136,188.90	180,328.00	165,400.00	165,400.00	165,400.00	165,400.00
01-04-8111-0	OVERTIME-OTHER	30,676.98	45,030.00	107,525.00	107,525.00	107,525.00	107,525.00
01-04-8125-0	SOCIAL SECURITY	12,127.84	13,098.00	14,635.00	12,575.00	13,677.00	13,677.00
01-04-8128-0	RETIREMENT	83,116.49	103,691.00	127,042.00	121,091.00	89,473.00	89,473.00
01-04-8131-0	HEALTH INSURANCE	97,684.01	126,646.00	166,005.00	161,643.00	166,005.00	166,005.00
01-04-8132-0	DENTAL INSURANCE	8,835.76	11,152.00	11,890.00	11,662.00	11,890.00	11,890.00
01-04-8133-0	LIFE INSURANCE	2,245.40	2,460.00	2,014.00	1,908.00	2,014.00	2,014.00
01-04-8134-0	SHORT-TERM DISABILITY	6,618.64	7,423.00	8,023.00	7,566.00	8,023.00	8,023.00
01-04-8135-0	WORKERS COMPENSATION	92,800.38	121,194.00	120,181.00	112,919.00	119,144.00	119,144.00
01-04-8136-0	UNEMPLOYMENT COMPENSATION	3,064.08	2,349.00	2,117.00	1,931.00	2,029.00	2,029.00
SERIES 1 TOTAL ----->		1,632,367.78	1,890,627.00	2,116,321.00	2,004,483.00	2,062,838.00	2,062,838.00
01-04-8201-0	OFFICE SUPPLIES	3,897.30	4,875.00	4,045.00	4,045.00	4,045.00	4,045.00
01-04-8203-0	OPERATING SUPPLIES	7,600.12	13,241.00	9,757.00	9,757.00	9,757.00	9,757.00
01-04-8204-0	UNIFORMS	20,062.27	22,800.00	23,850.00	23,850.00	23,850.00	23,850.00
01-04-8212-0	EQUIPMENT RENTAL		5,400.00	6,097.00	597.00	.00	.00
01-04-8220-0	PRINTING	1,745.39	2,777.00	1,469.00	1,469.00	1,469.00	1,469.00
01-04-8230-0	POSTAGE	1,066.23	1,440.00	1,688.00	1,688.00	1,688.00	1,688.00
01-04-8250-0	VEHICLE FUEL	28,344.25	27,300.00	36,050.00	30,900.00	30,900.00	27,929.00
01-04-8260-0	TELEPHONE	6,077.42	9,028.00	7,317.00	7,317.00	7,317.00	7,317.00
01-04-8270-0	DUES	275.00	390.00	390.00	390.00	390.00	390.00
01-04-8280-0	GENERAL INSURANCE	42,742.00	45,200.00	62,552.00	62,552.00	62,552.00	62,552.00
SERIES 2 TOTAL ----->		111,809.98	132,451.00	153,215.00	142,565.00	141,968.00	138,997.00

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-04-8300-0	TRAVEL & MEETINGS	196.23	760.00	410.00	410.00	410.00	410.00
01-04-8332-0	MNTC-VEHICLES	17,772.51	14,655.00	14,241.00	14,241.00	14,241.00	14,241.00
01-04-8334-0	MNTC-OFFICE EQUIPMENT	2,874.44	3,106.00	2,853.00	2,853.00	2,853.00	2,853.00
01-04-8335-0	MNTC-COMMUNICATIONS EQUIP	495.09	500.00	500.00	500.00	500.00	500.00
01-04-8351-0	CONSULTANTS		2,000.00	1,500.00	1,000.00	100.00	100.00
01-04-8352-0	EDUCATION & TRAINING	2,460.70	1,985.00	1,685.00	700.00	700.00	700.00
SERIES 3 TOTAL ----->		23,798.97	23,006.00	21,189.00	19,704.00	18,804.00	18,804.00
01-04-8420-0	ADVERTISING	89.00	100.00	100.00	100.00	100.00	100.00
01-04-8430-0	DOG POUND	3,955.10	6,054.00	6,215.00	5,845.00	5,845.00	5,845.00
01-04-8460-0	MISC OPERATING EXPENSES	1,203.95	1,170.00	700.00	700.00	700.00	700.00
SERIES 4 TOTAL ----->		5,248.05	7,324.00	7,015.00	6,645.00	6,645.00	6,645.00
01-04-8503-0	VEHICLES	90,892.92	65,900.00	77,500.00	62,000.00	62,000.00	62,000.00
01-04-8504-0	OFFICE EQUIPMENT	447.00	600.00	.00	.00	.00	.00
SERIES 5 TOTAL ----->		91,339.92	66,500.00	77,500.00	62,000.00	62,000.00	62,000.00
POLICE TOTAL ----->		1,864,564.70	2,119,908.00	2,375,240.00	2,235,397.00	2,292,255.00	2,289,284.00

COMMUNICATIONS

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-05-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	24,530.07	26,542.00	27,871.00	27,232.00	27,871.00	27,871.00
01-05-8104-0	WAGES-HOURLY	94,853.36	107,214.00	110,880.00	107,535.00	110,880.00	110,880.00
01-05-8111-0	OVERTIME-OTHER	11,452.71	18,944.00	17,909.00	17,909.00	17,909.00	17,909.00
01-05-8125-0	SOCIAL SECURITY	8,156.84	9,465.00	11,906.00	11,602.00	11,906.00	11,906.00
01-05-8128-0	RETIREMENT	7,810.13	11,976.00	10,200.00	10,200.00	10,200.00	10,200.00
01-05-8131-0	HEALTH INSURANCE	10,143.66	17,041.00	23,342.00	23,342.00	23,342.00	23,342.00
01-05-8132-0	DENTAL INSURANCE	909.87	1,076.00	1,289.00	1,289.00	1,289.00	1,289.00
01-05-8133-0	LIFE INSURANCE	357.48	420.00	345.00	345.00	345.00	345.00
01-05-8134-0	SHORT-TERM DISABILITY	771.39	942.00	1,059.00	1,059.00	1,059.00	1,059.00
01-05-8135-0	WORKERS COMPENSATION	380.88	507.00	434.00	423.00	434.00	434.00
01-05-8136-0	UNEMPLOYMENT COMPENSATION	418.86	336.00	294.00	294.00	294.00	294.00
SERIES 1 TOTAL ----->		159,785.25	194,463.00	205,529.00	201,230.00	205,529.00	205,529.00

01-05-8201-0	OFFICE SUPPLIES	1,427.45	1,200.00	2,000.00	2,000.00	2,000.00	2,000.00
01-05-8203-0	OPERATING SUPPLIES	1,016.75	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
01-05-8204-0	UNIFORMS	1,710.11	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
01-05-8212-0	EQUIPMENT RENTAL	200.00	200.00	200.00	200.00	200.00	200.00
01-05-8220-0	PRINTING	789.26	350.00	350.00	350.00	350.00	350.00
01-05-8260-0	TELEPHONE	4,913.39	5,672.00	5,966.00	5,966.00	5,966.00	5,966.00
01-05-8280-0	GENERAL INSURANCE	1,468.00	1,500.00	1,604.00	1,604.00	1,604.00	1,604.00
SERIES 2 TOTAL ----->		11,524.96	12,022.00	13,220.00	13,220.00	13,220.00	13,220.00

01-05-8300-0	TRAVEL & MEETINGS	96.60	100.00	100.00	100.00	100.00	100.00
01-05-8334-0	MNTC-OFFICE EQUIPMENT	4,495.94	5,686.00	10,465.00	10,465.00	10,465.00	10,465.00
01-05-8335-0	MNTC-COMMUNICATIONS EQUIP	6,838.73	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-05-8352-0	EDUCATION & TRAINING	228.45	700.00	700.00	700.00	700.00	700.00
SERIES 3 TOTAL	----->	11,659.72	10,486.00	15,265.00	15,265.00	15,265.00	15,265.00
01-05-8506-0	COMMUNICATIONS EQUIPMENT	35,805.32	26,231.00	125,000.00	10,000.00	10,000.00	10,000.00
SERIES 5 TOTAL	----->	35,805.32	26,231.00	125,000.00	10,000.00	10,000.00	10,000.00
COMMUNICATIONS TOTAL	----->	218,775.25	243,202.00	359,014.00	239,715.00	244,014.00	244,014.00

AMBULANCE

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-06-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
01-06-8104-0	WAGES-HOURLY	130,104.95	130,420.00	116,936.00	114,120.00	116,936.00	116,936.00
01-06-8107-0	WAGES - PART-TIME	.00	.00	25,034.00	25,034.00	25,034.00	25,034.00
01-06-8111-0	OVERTIME-OTHER	21,634.09	31,580.00	29,200.00	29,200.00	29,200.00	29,200.00
01-06-8125-0	SOCIAL SECURITY	12,114.05	12,577.00	13,280.00	13,065.00	13,280.00	13,280.00
01-06-8128-0	RETIREMENT	6,120.00	10,000.00	6,800.00	6,800.00	6,800.00	6,800.00
01-06-8131-0	HEALTH INSURANCE	10,105.43	13,531.00	14,615.00	14,615.00	14,615.00	14,615.00
01-06-8132-0	DENTAL INSURANCE	657.10	904.00	887.00	887.00	887.00	887.00
01-06-8133-0	LIFE INSURANCE	247.26	325.00	212.00	212.00	212.00	212.00
01-06-8134-0	SHORT-TERM DISABILITY	748.36	952.00	1,080.00	1,080.00	1,080.00	1,080.00
01-06-8135-0	WORKERS COMPENSATION	7,097.06	8,505.00	9,853.00	9,684.00	9,853.00	9,853.00
01-06-8136-0	UNEMPLOYMENT COMPENSATION	422.45	299.00	346.00	346.00	346.00	346.00
SERIES 1 TOTAL ----->		191,650.75	211,493.00	220,643.00	217,443.00	220,643.00	220,643.00

01-06-8201-0	OFFICE SUPPLIES	7.84	20.00	20.00	20.00	20.00	20.00
01-06-8202-0	MAINTENANCE SUPPLIES	135.21	200.00	200.00	200.00	200.00	200.00
01-06-8203-0	OPERATING SUPPLIES	2,570.09	2,200.00	2,310.00	2,310.00	2,310.00	2,310.00
01-06-8204-0	UNIFORMS	1,917.00	2,200.00	2,750.00	2,750.00	2,750.00	2,750.00
01-06-8230-0	POSTAGE		15.00	12.00	12.00	12.00	12.00
01-06-8241-0	ELECTRICITY	416.55	780.00	650.00	650.00	650.00	650.00
01-06-8243-0	HEATING OIL	1,236.68	949.00	1,500.00	1,500.00	1,500.00	1,500.00
01-06-8244-0	WATER	129.00	124.00	124.00	124.00	124.00	124.00
01-06-8245-0	SEWER	112.50	105.00	116.00	116.00	116.00	116.00
01-06-8250-0	VEHICLE FUEL	2,953.42	2,460.00	3,180.00	3,180.00	3,180.00	2,874.00
01-06-8270-0	DUES	275.00	415.00	615.00	615.00	615.00	615.00
01-06-8280-0	GENERAL INSURANCE	4,192.00	4,300.00	4,708.00	4,708.00	4,708.00	4,708.00
SERIES 2 TOTAL ----->		13,945.29	13,768.00	16,185.00	16,185.00	16,185.00	15,879.00

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-06-8300-0	TRAVEL & MEETINGS		80.00	50.00	50.00	50.00	50.00
01-06-8321-0	MNTC-BUILDINGS/GROUNDS	795.04	890.00	900.00	900.00	900.00	900.00
01-06-8331-0	MNTC-MACHINERY & EQUIPMENT		1,740.00	2,000.00	2,000.00	2,000.00	2,000.00
01-06-8332-0	MNTC-VEHICLES	1,949.76	2,000.00	1,800.00	1,800.00	1,800.00	1,800.00
01-06-8335-0	MNTC-COMMUNICATIONS EQUIP	949.08	800.00	1,000.00	1,000.00	1,000.00	1,000.00
01-06-8352-0	EDUCATION & TRAINING	1,217.91	1,420.00	3,500.00	3,500.00	3,500.00	3,500.00
01-06-8359-0	OTHER OUTSIDE SERVICES	776.00	500.00	700.00	700.00	700.00	700.00
SERIES 3 TOTAL ----->							
		5,687.79	7,430.00	9,950.00	9,950.00	9,950.00	9,950.00
01-06-8420-0	ADVERTISING		75.00	.00	.00	.00	.00
01-06-8459-0	PHYSICAL EXAMS	216.70	500.00	550.00	550.00	550.00	550.00
SERIES 4 TOTAL ----->							
		216.70	575.00	550.00	550.00	550.00	550.00
01-06-8508-0	OPERATING EQUIPMENT	1,010.00	1,000.00	2,190.00	2,190.00	2,190.00	2,190.00
01-06-8510-0	CAPITAL RESERVE FUND	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
SERIES 5 TOTAL ----->							
		13,010.00	13,000.00	14,190.00	14,190.00	14,190.00	14,190.00
AMBULANCE TOTAL ----->							
		224,510.53	246,266.00	261,518.00	258,318.00	261,518.00	261,212.00

PUBLIC WORKS ADMIN

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-07-8102-0	WAGES-CLERICAL	23,484.21	24,643.00	25,859.00	25,251.00	25,859.00	25,859.00
01-07-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	50,925.73	53,171.00	50,609.00	50,609.00	55,556.00	55,556.00
01-07-8107-0	WAGES - PART-TIME	480.00	.00	.00	.00	.00	.00
01-07-8125-0	SOCIAL SECURITY	5,573.23	5,741.00	5,850.00	5,803.00	6,228.00	6,228.00
01-07-8128-0	RETIREMENT	5,661.50	6,068.00	5,572.00	5,572.00	5,951.00	5,951.00
01-07-8131-0	HEALTH INSURANCE	3,986.50	4,752.00	5,890.00	5,890.00	5,890.00	5,890.00
01-07-8132-0	DENTAL INSURANCE	392.58	406.00	449.00	449.00	449.00	449.00
01-07-8133-0	LIFE INSURANCE	206.04	220.00	185.00	185.00	185.00	185.00
01-07-8134-0	SHORT-TERM DISABILITY	358.92	395.00	403.00	403.00	403.00	403.00
01-07-8135-0	WORKERS COMPENSATION	3,797.60	4,242.00	4,377.00	4,375.00	4,797.00	4,797.00
01-07-8136-0	UNEMPLOYMENT COMPENSATION	228.55	112.00	98.00	98.00	98.00	98.00
SERIES 1 TOTAL ----->		95,094.86	99,750.00	99,292.00	98,635.00	105,416.00	105,416.00
01-07-8201-0	OFFICE SUPPLIES	1,752.36	1,950.00	1,800.00	1,800.00	1,800.00	1,800.00
01-07-8204-0	UNIFORMS		225.00	.00	.00	.00	.00
01-07-8220-0	PRINTING	115.75	200.00	200.00	200.00	200.00	200.00
01-07-8230-0	POSTAGE	951.70	600.00	720.00	720.00	720.00	720.00
01-07-8250-0	VEHICLE FUEL	50.42	250.00	.00	.00	.00	.00
01-07-8260-0	TELEPHONE	1,767.61	1,705.00	1,749.00	1,749.00	1,749.00	1,749.00
01-07-8270-0	DUES	620.00	455.00	455.00	455.00	455.00	455.00
01-07-8280-0	GENERAL INSURANCE	1,248.00	1,300.00	1,188.00	1,188.00	1,188.00	1,188.00
SERIES 2 TOTAL ----->		6,505.84	6,685.00	6,112.00	6,112.00	6,112.00	6,112.00
01-07-8300-0	TRAVEL & MEETINGS	1,514.46	500.00	500.00	2,300.00	2,300.00	2,300.00
01-07-8332-0	MNTC-VEHICLES	282.10	500.00	.00	.00	.00	.00
01-07-8334-0	MNTC-OFFICE EQUIPMENT	580.67	897.00	710.00	710.00	710.00	710.00

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-07-8351-0	CONSULTANTS	3,067.00	5,000.00	5,000.00	3,500.00	3,500.00	3,500.00
01-07-8352-0	EDUCATION & TRAINING	2,002.08	1,665.00	1,500.00	1,500.00	1,500.00	1,500.00
SERIES 3 TOTAL ----->							
		7,426.31	8,562.00	7,710.00	8,010.00	8,010.00	8,010.00
01-07-8420-0	ADVERTISING	220.00	300.00	300.00	300.00	300.00	300.00
01-07-8460-0	MISC OPERATING EXPENSES	147.20	100.00	100.00	100.00	100.00	100.00
SERIES 4 TOTAL ----->							
		367.20	400.00	400.00	400.00	400.00	400.00
01-07-8504-0	OFFICE EQUIPMENT	1,450.00	.00	.00	.00	.00	.00
SERIES 5 TOTAL ----->							
		1,450.00	.00	.00	.00	.00	.00
PUBLIC WORKS ADMIN TOTAL ----->		110,844.21	115,397.00	113,514.00	113,157.00	119,938.00	119,938.00

HIGHWAY

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 ROS	91-92 RUD COM
01-08-8102-0	WAGES-CLERICAL	18,610.39	19,552.00	42,259.00	41,258.00	42,259.00	42,259.00
01-08-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	214,880.86	230,343.00	241,993.00	236,848.00	231,993.00	231,993.00
01-08-8104-0	WAGES-HOURLY	338,229.93	368,786.00	335,795.00	335,795.00	348,071.00	348,071.00
01-08-8105-0	OVERTIME-SUPERVISORY & PROF	28,472.94	26,025.00	30,506.00	30,506.00	24,506.00	24,506.00
01-08-8107-0	WAGES - PART-TIME	5,040.66	1,600.00	9,045.00	9,045.00	9,045.00	9,045.00
01-08-8109-0	WAGES-CEMETERY/PARKS MNTC	6,899.44	8,582.00	8,678.00	8,678.00	8,678.00	8,678.00
01-08-8111-0	OVERTIME-OTHER	62,672.02	42,465.00	48,858.00	48,858.00	48,858.00	48,858.00
01-08-8125-0	SOCIAL SECURITY	51,521.20	54,495.00	54,861.00	54,390.00	55,800.00	55,800.00
01-08-8128-0	RETIREMENT	12,711.00	19,308.00	16,411.00	16,411.00	15,300.00	15,300.00
01-08-8131-0	HEALTH INSURANCE	69,989.31	92,239.00	102,985.00	102,985.00	102,985.00	102,985.00
01-08-8132-0	DENTAL INSURANCE	6,946.71	6,876.00	7,288.00	7,288.00	7,288.00	7,288.00
01-08-8133-0	LIFE INSURANCE	1,614.26	1,663.00	1,334.00	1,334.00	1,334.00	1,334.00
01-08-8134-0	SHORT-TERM DISABILITY	3,456.12	3,742.00	3,689.00	3,689.00	3,695.00	3,695.00
01-08-8135-0	WORKERS COMPENSATION	70,730.58	89,901.00	72,909.00	72,324.00	74,298.00	74,298.00
01-08-8136-0	UNEMPLOYMENT COMPENSATION	1,722.04	1,426.00	1,202.00	1,202.00	1,202.00	1,202.00
SERIES 1 TOTAL ----->		893,497.46	967,003.00	977,813.00	970,611.00	975,312.00	975,312.00
01-08-8201-0	OFFICE SUPPLIES	3,326.75	3,715.00	3,715.00	3,715.00	3,715.00	3,715.00
01-08-8202-0	MAINTENANCE SUPPLIES	444.77	500.00	500.00	500.00	500.00	500.00
01-08-8203-0	OPERATING SUPPLIES	4,299.86	4,050.00	4,050.00	4,050.00	4,050.00	4,050.00
01-08-8204-0	UNIFORMS	3,812.65	4,574.00	4,374.00	4,374.00	4,374.00	4,374.00
01-08-8212-0	EQUIPMENT RENTAL	305.00	1,400.00	1,400.00	1,400.00	1,200.00	1,200.00
01-08-8220-0	PRINTING	1,076.89	300.00	300.00	300.00	300.00	300.00
01-08-8230-0	POSTAGE	120.00	170.00	170.00	170.00	170.00	170.00
01-08-8241-0	ELECTRICITY	6,713.26	9,093.00	9,857.00	7,662.00	7,662.00	7,662.00
01-08-8243-0	HEATING OIL	4,913.85	2,920.00	4,000.00	4,000.00	4,000.00	4,000.00
01-08-8244-0	WATER	252.00	336.00	336.00	336.00	336.00	336.00
01-08-8250-0	VEHICLE FUEL	34,525.87	30,696.00	42,270.00	42,270.00	42,270.00	38,205.00
01-08-8260-0	TELEPHONE	3,031.90	4,838.00	5,005.00	5,005.00	5,005.00	5,005.00

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-08-8270-0	DUES	265.00	600.00	685.00	685.00	685.00	685.00
01-08-8280-0	GENERAL INSURANCE	26,172.00	26,087.00	28,435.00	28,435.00	28,435.00	28,435.00
SERIES 2 TOTAL ----->							
		89,259.80	89,279.00	105,097.00	102,902.00	102,702.00	98,637.00
01-08-8300-0	TRAVEL & MEETINGS	1,136.44	1,750.00	1,750.00	1,750.00	1,000.00	1,000.00
01-08-8321-0	MWTC-BUILDINGS/GROUNDS	252.17	2,120.00	2,120.00	2,120.00	1,600.00	1,600.00
01-08-8322-0	MWTC-GROUNDS	4,424.79	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
01-08-8333-0	MWTC-VEHICLES/EQUIP	52,965.32	68,074.00	65,442.00	65,442.00	65,442.00	65,442.00
01-08-8334-0	MWTC-OFFICE EQUIPMENT	1,183.50	1,985.00	2,190.00	2,190.00	2,190.00	2,190.00
01-08-8335-0	MWTC-COMMUNICATIONS EQUIP	275.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00
01-08-8341-0	SALT & SAND	106,785.51	112,047.00	131,500.00	131,500.00	131,500.00	131,500.00
01-08-8342-0	COLD PATCH	.00	6,400.00	6,400.00	6,400.00	6,400.00	6,400.00
01-08-8344-0	HOT TOP	24,720.30	21,700.00	12,400.00	12,400.00	12,400.00	12,400.00
01-08-8345-0	HOT BITUMINOUS CURB	2,236.00	2,813.00	2,813.00	2,813.00	2,813.00	2,813.00
01-08-8346-0	ROAD MWTC MATERIAL	10,894.81	22,248.00	19,788.00	19,788.00	19,788.00	19,788.00
01-08-8348-0	DRAINAGE MAINTENANCE	15,969.36	21,901.00	21,901.00	21,901.00	21,901.00	21,901.00
01-08-8351-0	CONSULTANTS	2,763.69	2,750.00	2,750.00	1,750.00	1,750.00	1,750.00
01-08-8352-0	EDUCATION & TRAINING	1,932.28	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00
01-08-8354-0	TRAFFIC CONTROL DEVICES	5,017.23	8,238.00	7,000.00	7,000.00	7,000.00	7,000.00
01-08-8359-0	OTHER OUTSIDE SERVICES	42,872.35	56,438.00	61,438.00	61,438.00	61,438.00	61,438.00
01-08-8361-0	STREET LIGHTS	38,636.13	41,594.00	48,761.00	48,761.00	48,761.00	48,761.00
01-08-8362-0	TRAFFIC SIGNALS	12,711.57	10,197.00	10,680.00	10,680.00	10,680.00	10,680.00
01-08-8365-0	REIMBURSEABLE STREET REPAIRS	121.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
01-08-8382-0	TREE SERVICE	986.00	2,000.00	1,000.00	1,000.00	1,000.00	1,000.00
01-08-8383-0	CONTRACTUAL SNOW PLOWING	17,864.00	16,800.00	16,800.00	16,800.00	16,800.00	16,800.00
01-08-8384-0	ROAD SEAL	245,761.55	213,125.00	213,125.00	213,125.00	213,125.00	213,125.00
01-08-8385-0	ROAD FAILURE REPLACEMENT	11,860.00	56,250.00	55,555.00	55,555.00	55,555.00	55,555.00
01-08-8386-0	BRIDGE REPAIRS	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
SERIES 3 TOTAL ----->							
		601,369.00	674,830.00	689,813.00	688,813.00	687,543.00	687,543.00

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-08-8404-0	OPERATION BRIGHTSIDE	8,071.28	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
01-08-8420-0	ADVERTISING	303.82	500.00	500.00	500.00	500.00	500.00
01-08-8440-0	CENETERY MAINTENANCE	250.00	500.00	500.00	500.00	500.00	500.00
01-08-8459-0	PHYSICAL EXAMS	.00	100.00	100.00	100.00	.00	.00
01-08-8460-0	MISC OPERATING EXPENSES	2,293.73	1,700.00	1,160.00	1,160.00	440.00	440.00
SERIES 4 TOTAL ----->		10,918.83	12,800.00	12,260.00	12,260.00	11,440.00	11,440.00
01-08-8504-0	OFFICE EQUIPMENT	.00	2,100.00	.00	.00	.00	.00
01-08-8508-0	OPERATING EQUIPMENT	7,818.91	.00	12,900.00	.00	.00	.00
01-08-8510-0	CAPITAL RESERVE FUND	247,500.00	203,000.00	168,000.00	168,000.00	168,000.00	168,000.00
SERIES 5 TOTAL ----->		255,318.91	205,100.00	180,900.00	168,000.00	168,000.00	168,000.00
HIGHWAY TOTAL ----->		1,850,364.00	1,949,012.00	1,965,883.00	1,942,586.00	1,944,997.00	1,940,932.00

SOLID WASTE DISPOSAL

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
34-09-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	30,059.57	79,583.00	83,227.00	81,244.00	83,227.00	83,227.00
34-09-8104-0	WAGES-HOURLY	90,651.71	92,785.00	56,002.00	56,002.00	58,875.00	58,875.00
34-09-8105-0	OVERTIME-SUPERVISORY & PROF	8,640.32	13,351.00	16,298.00	16,298.00	12,261.00	12,261.00
34-09-8107-0	WAGES - PART-TIME	2,546.89	8,206.00	75,292.00	75,292.00	75,292.00	75,292.00
34-09-8111-0	OVERTIME-OTHER	13,587.98	16,647.00	16,975.00	16,975.00	13,890.00	13,890.00
34-09-8125-0	SOCIAL SECURITY	11,030.30	16,109.00	19,230.00	19,078.00	20,132.00	20,132.00
34-09-8128-0	RETIREMENT	4,590.00	6,000.00	5,100.00	5,100.00	5,100.00	5,100.00
34-09-8131-0	HEALTH INSURANCE	10,828.09	24,790.00	20,505.00	20,505.00	20,505.00	20,505.00
34-09-8132-0	DENTAL INSURANCE	1,004.04	1,889.00	1,336.00	1,336.00	1,336.00	1,336.00
34-09-8133-0	LIFE INSURANCE	238.56	485.00	292.00	292.00	292.00	292.00
34-09-8134-0	SHORT-TERM DISABILITY	571.14	1,081.00	877.00	877.00	877.00	877.00
34-09-8135-0	WORKERS COMPENSATION	15,185.98	25,328.00	23,825.00	23,621.00	24,284.00	24,284.00
34-09-8136-0	UNEMPLOYMENT COMPENSATION	399.21	458.00	596.00	596.00	596.00	596.00
SERIES 1 TOTAL ----->		189,333.79	286,712.00	319,555.00	317,216.00	316,667.00	316,667.00
34-09-8201-0	OFFICE SUPPLIES	2,000.40	3,000.00	2,200.00	2,200.00	2,200.00	2,200.00
34-09-8202-0	MAINTENANCE SUPPLIES	71.88	200.00	200.00	200.00	200.00	200.00
34-09-8203-0	OPERATING SUPPLIES	3,244.34	2,975.00	3,835.00	3,835.00	3,835.00	3,835.00
34-09-8204-0	UNIFORMS	1,282.31	1,715.00	1,843.00	1,843.00	1,843.00	1,843.00
34-09-8212-0	EQUIPMENT RENTAL	377.06	500.00	4,075.00	4,075.00	600.00	600.00
34-09-8220-0	PRINTING	1,166.72	5,700.00	5,500.00	5,500.00	5,500.00	5,500.00
34-09-8230-0	POSTAGE		150.00	2,150.00	2,150.00	2,150.00	2,150.00
34-09-8241-0	ELECTRICITY	2,070.52	4,548.00	5,354.00	5,354.00	5,354.00	5,354.00
34-09-8250-0	VEHICLE FUEL	13,501.38	11,968.00	19,833.00	19,833.00	19,833.00	17,926.00
34-09-8260-0	TELEPHONE	2,089.74	2,430.00	2,388.00	2,388.00	2,388.00	2,388.00
34-09-8270-0	DUES	8,310.27	14,231.00	8,693.00	8,693.00	8,693.00	8,693.00
34-09-8280-0	GENERAL INSURANCE	4,008.00	4,400.00	4,881.00	4,881.00	4,881.00	4,881.00
34-09-8293-0	LEGAL-GENERAL LITIGATION	532.75	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
SERIES 2 TOTAL ----->		39,655.37	52,817.00	61,952.00	61,952.00	58,477.00	56,570.00

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 REPT	91-92 MGR	91-92 BOS	91-92 RUD COM
34-09-8300-0	TRAVEL & MEETINGS	303.39	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
34-09-8321-0	MHTC-BUILDINGS/GROUNDS	117.33	800.00	800.00	800.00	800.00	800.00
34-09-8322-0	MAINTENANCE-GROUNDS	2,446.29	5,100.00	17,228.00	17,228.00	17,228.00	17,228.00
34-09-8332-0	MHTC-VEHICLES	36,456.02	15,728.00	33,368.00	33,368.00	33,368.00	33,368.00
34-09-8334-0	MHTC-OFFICE EQUIPMENT	437.80	600.00	1,750.00	1,750.00	1,750.00	1,750.00
34-09-8335-0	MHTC-COMMUNICATIONS EQUIP	400.29	650.00	650.00	650.00	650.00	650.00
34-09-8347-0	COVER MATERIAL	35,259.00	54,600.00	33,800.00	33,800.00	33,800.00	33,800.00
34-09-8351-0	CONSULTANTS	2,552.69	15,000.00	73,200.00	73,200.00	73,200.00	73,200.00
34-09-8352-0	EDUCATION & TRAINING	517.70	600.00	600.00	600.00	600.00	600.00
34-09-8359-0	OTHER OUTSIDE SERVICES	45,764.93	180,180.00	142,393.00	142,393.00	142,393.00	142,393.00
SERIES 3 TOTAL ----->		124,255.44	274,258.00	304,789.00	304,789.00	304,789.00	304,789.00
34-09-8420-0	ADVERTISING	740.58	750.00	750.00	750.00	750.00	750.00
34-09-8459-0	PHYSICAL EXAMS		100.00	330.00	330.00	330.00	330.00
SERIES 4 TOTAL ----->		740.58	850.00	1,080.00	1,080.00	1,080.00	1,080.00
34-09-8503-0	VEHICLES	.00	.00	20,000.00	20,000.00	20,000.00	20,000.00
34-09-8504-0	OFFICE EQUIPMENT		4,500.00	.00	.00	.00	.00
34-09-8506-0	COMMUNICATIONS EQUIPMENT		3,200.00	1,500.00	1,500.00	1,500.00	1,500.00
34-09-8508-0	OPERATING EQUIPMENT	.00	.00	146,000.00	18,000.00	18,000.00	18,000.00
34-09-8510-0	CAPITAL RESERVE FUND	75,000.00	.00	.00	.00	.00	.00
SERIES 5 TOTAL ----->		75,000.00	7,700.00	167,500.00	39,500.00	39,500.00	39,500.00
SOLID WASTE DISPOSAL TOTAL ----->		427,985.18	622,337.00	854,876.00	724,537.00	720,513.00	718,606.00

SEWER

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
31-10-8102-0	WAGES-CLERICAL	23,184.23	24,343.00	25,559.00	24,956.00	25,559.00	25,559.00
31-10-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	205,621.09	216,975.00	226,938.00	221,535.00	226,938.00	226,938.00
31-10-8104-0	WAGES-HOURLY	358,788.39	399,164.00	418,566.00	418,566.00	434,492.00	434,492.00
31-10-8105-0	OVERTIME-SUPERVISORY & PROF	5,568.19	8,462.00	8,889.00	8,889.00	8,889.00	8,889.00
31-10-8111-0	OVERTIME-OTHER	53,982.86	51,204.00	52,173.00	52,173.00	54,014.00	54,014.00
31-10-8125-0	SOCIAL SECURITY	49,692.59	54,709.00	56,008.00	55,549.00	57,367.00	57,367.00
31-10-8128-0	RETIREMENT	10,710.00	14,000.00	11,900.00	11,900.00	11,900.00	11,900.00
31-10-8131-0	HEALTH INSURANCE	64,186.28	83,359.00	103,400.00	103,400.00	103,400.00	103,400.00
31-10-8132-0	DENTAL INSURANCE	5,247.73	6,332.00	7,008.00	7,008.00	7,008.00	7,008.00
31-10-8133-0	LIFE INSURANCE	1,359.10	1,460.00	1,193.00	1,193.00	1,193.00	1,193.00
31-10-8134-0	SHORT-TERM DISABILITY	2,924.27	3,297.00	3,498.00	3,498.00	3,498.00	3,498.00
31-10-8135-0	WORKERS COMPENSATION	24,011.12	30,611.00	34,052.00	33,783.00	34,901.00	34,901.00
31-10-8136-0	UNEMPLOYMENT COMPENSATION	1,590.64	1,232.00	1,078.00	1,078.00	1,078.00	1,078.00
SERIES 1 TOTAL ----->		806,866.49	895,148.00	950,262.00	943,528.00	970,237.00	970,237.00
31-10-8201-0	OFFICE SUPPLIES	1,316.74	1,474.00	1,500.00	1,500.00	1,500.00	1,500.00
31-10-8202-0	MAINTENANCE SUPPLIES	4,156.43	4,300.00	4,403.00	4,403.00	4,403.00	4,403.00
31-10-8203-0	OPERATING SUPPLIES	1,226.53	2,638.00	2,431.00	2,431.00	2,431.00	2,431.00
31-10-8204-0	UNIFORMS	8,965.15	10,878.00	10,827.00	10,827.00	10,827.00	10,827.00
31-10-8205-0	LABORATORY SUPPLIES	8,942.64	11,035.00	11,505.00	11,505.00	11,505.00	11,505.00
31-10-8212-0	EQUIPMENT RENTAL		100.00	100.00	100.00	100.00	100.00
31-10-8230-0	POSTAGE	215.05	230.00	276.00	276.00	276.00	276.00
31-10-8241-0	ELECTRICITY	316,532.94	396,046.00	405,008.00	300,008.00	300,008.00	300,008.00
31-10-8242-0	GAS	13,348.62	12,095.00	14,016.00	14,016.00	14,016.00	14,016.00
31-10-8243-0	HEATING OIL	122.94	365.00	300.00	300.00	300.00	300.00
31-10-8244-0	WATER	4,144.47	4,391.00	4,464.00	4,464.00	4,464.00	4,464.00
31-10-8245-0	SEWER	41,824.34	39,395.00	42,112.00	42,112.00	42,112.00	42,112.00
31-10-8250-0	VEHICLE FUEL	2,576.29	3,847.00	2,991.00	2,991.00	2,991.00	2,991.00
31-10-8260-0	TELEPHONE	5,590.63	6,054.00	5,183.00	5,183.00	5,183.00	5,183.00

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BUS	91-92 BUD COM
31-10-8270-0	DUES	100.50	186.00	186.00	186.00	186.00	186.00
31-10-8280-0	GENERAL INSURANCE	34,224.00	35,700.00	33,396.00	33,396.00	33,396.00	33,396.00
31-10-8293-0	LEGAL-GENERAL LITIGATION	7,563.50	8,000.00	8,000.00	15,000.00	15,000.00	15,000.00
SERIES 2 TOTAL ----->		450,850.77	536,734.00	546,698.00	448,698.00	448,698.00	448,410.00
31-10-8300-0	TRAVEL & MEETINGS	145.60	350.00	350.00	350.00	350.00	350.00
31-10-8311-0	CHEMICALS	141,696.86	154,544.00	146,320.00	146,320.00	146,320.00	146,320.00
31-10-8321-0	MNTC-BUILDINGS/GROUNDS	269.54	2,265.00	2,265.00	2,265.00	2,265.00	2,265.00
31-10-8322-0	MNTC-GROUNDS	143.29	450.00	450.00	450.00	450.00	450.00
31-10-8331-0	MNTC-MACHINERY/EQUIP	60,447.17	67,574.00	67,574.00	67,574.00	67,574.00	67,574.00
31-10-8332-0	MNTC-VEHICLES	5,358.26	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
31-10-8334-0	MNTC-OFFICE EQUIPMENT	1,475.67	2,191.00	3,231.00	3,231.00	3,231.00	3,231.00
31-10-8335-0	MNTC-COMMUNICATIONS EQUIP	35.50	250.00	250.00	250.00	250.00	250.00
31-10-8344-0	HOT TOP	13,977.05	.00	.00	.00	.00	.00
31-10-8351-0	CONSULTANTS	139,230.77	71,460.00	54,700.00	54,700.00	54,700.00	54,700.00
31-10-8352-0	EDUCATION & TRAINING	1,872.44	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
31-10-8359-0	OTHER OUTSIDE SERVICES	54,433.00	53,500.00	146,766.00	146,766.00	146,766.00	146,766.00
31-10-8381-0	MNTC-SEWERS	1,185.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
SERIES 3 TOTAL ----->		420,270.15	364,484.00	433,806.00	433,806.00	433,806.00	433,806.00
31-10-8420-0	ADVERTISING	914.34	500.00	500.00	500.00	500.00	500.00
31-10-8460-0	MISC OPERATING EXPENSES	5,427.03	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
SERIES 4 TOTAL ----->		6,341.37	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00
31-10-8503-0	VEHICLES	19,900.00	.00	16,300.00	16,300.00	16,300.00	16,300.00

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
31-10-8504-0	OFFICE EQUIPMENT	1,450.00	20,725.00	6,700.00	6,700.00	6,700.00	6,700.00
31-10-8505-0	INFRASTRUCTURE	1,975.00	.00	.00	.00	.00	.00
31-10-8508-0	OPERATING EQUIPMENT	41,438.10	34,228.00	34,955.00	34,955.00	34,955.00	34,955.00
31-10-8510-0	CAPITAL RESERVE FUND	50,000.00	50,000.00	50,000.00	.00	.00	.00
SERIES 5 TOTAL ----->		114,763.10	104,953.00	107,955.00	57,955.00	57,955.00	57,955.00
SEWER TOTAL ----->		1,799,091.88	1,911,819.00	2,049,221.00	1,894,487.00	1,921,196.00	1,920,908.00

COMPOST

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BUS	91-92 BUD COM
31-11-8104-0	WAGES-HOURLY	75,194.42	103,954.00	104,682.00	104,682.00	108,177.00	108,177.00
31-11-8111-0	OVERTIME-OTHER	5,367.64	2,288.00	2,305.00	2,305.00	2,386.00	2,386.00
31-11-8125-0	SOCIAL SECURITY	6,292.32	8,128.00	8,185.00	8,185.00	8,458.00	8,458.00
31-11-8131-0	HEALTH INSURANCE	12,068.74	17,767.00	22,033.00	22,033.00	22,033.00	22,033.00
31-11-8132-0	DENTAL INSURANCE	898.26	1,407.00	1,557.00	1,557.00	1,557.00	1,557.00
31-11-8133-0	LIFE INSURANCE	212.52	260.00	212.00	212.00	212.00	212.00
31-11-8134-0	SHORT-TERM DISABILITY	396.90	488.00	514.00	514.00	514.00	514.00
31-11-8135-0	WORKERS COMPENSATION	3,124.15	4,799.00	5,258.00	5,258.00	5,334.00	5,334.00
31-11-8136-0	UNEMPLOYMENT COMPENSATION	221.05	224.00	196.00	196.00	196.00	196.00
SERIES 1 TOTAL ----->		103,776.00	139,315.00	144,942.00	144,942.00	148,867.00	148,867.00
31-11-8202-0	MAINTENANCE SUPPLIES	73.78	132.00	133.00	133.00	133.00	133.00
31-11-8203-0	OPERATING SUPPLIES	203.82	180.00	190.00	190.00	190.00	190.00
31-11-8204-0	UNIFORMS	1,839.75	2,276.00	2,276.00	2,276.00	2,276.00	2,276.00
31-11-8241-0	ELECTRICITY	15,897.72	14,908.00	17,233.00	17,233.00	17,233.00	17,233.00
31-11-8250-0	VEHICLE FUEL	1,783.71	9,300.00	12,060.00	12,060.00	12,060.00	10,900.00
31-11-8280-0	GENERAL INSURANCE	4,918.00	5,000.00	4,762.00	4,762.00	4,762.00	4,762.00
SERIES 2 TOTAL ----->		24,716.78	31,796.00	36,654.00	36,654.00	36,654.00	35,494.00
31-11-8316-0	BULKING AGENT	64,400.00	87,360.00	84,084.00	84,084.00	84,084.00	84,084.00
31-11-8321-0	MNTC-BUILDINGS/GROUNDS	40.70	234.00	234.00	234.00	234.00	234.00
31-11-8331-0	MNTC-MACHINERY/EQUIP	819.50	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
31-11-8332-0	MNTC-VEHICLES	2,451.54	2,820.00	2,820.00	2,820.00	2,820.00	2,820.00
SERIES 3 TOTAL ----->		67,711.74	91,614.00	88,338.00	88,338.00	88,338.00	88,338.00

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
31-11-8420-0	ADVERTISING		150.00	150.00	150.00	150.00	150.00
31-11-8460-0	MISC OPERATING EXPENSES	933.50	5,842.00	5,842.00	5,842.00	5,842.00	5,842.00
SERIES 4 TOTAL	----->	933.50	5,992.00	5,992.00	5,992.00	5,992.00	5,992.00
31-11-8503-0	VEHICLES	17,920.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
SERIES 5 TOTAL	----->	17,920.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
COMPOST TOTAL	----->	215,058.02	298,717.00	305,926.00	305,926.00	309,851.00	308,691.00

PLANNING & ZONING

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-12-8102-0	WAGES-CLERICAL	62,537.18	46,034.00	49,044.00	47,874.00	49,045.00	49,045.00
01-12-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	74,780.69	78,521.00	82,447.00	81,353.00	82,446.00	82,446.00
01-12-8107-0	WAGES - PART-TIME	4,604.00	2,975.00	3,839.00	3,839.00	3,839.00	3,839.00
01-12-8111-0	OVERTIME-OTHER	3,120.07	5,856.00	3,556.00	3,556.00	3,556.00	3,556.00
01-12-8125-0	SOCIAL SECURITY	10,996.84	10,204.00	10,625.00	10,453.00	10,626.00	10,626.00
01-12-8128-0	RETIREMENT	7,650.00	8,000.00	6,800.00	6,800.00	6,800.00	6,800.00
01-12-8131-0	HEALTH INSURANCE	12,840.49	16,012.00	13,961.00	13,961.00	13,961.00	13,961.00
01-12-8132-0	DENTAL INSURANCE	1,185.52	1,321.00	1,461.00	1,461.00	1,461.00	1,461.00
01-12-8133-0	LIFE INSURANCE	383.88	350.00	345.00	291.00	291.00	291.00
01-12-8134-0	SHORT-TERM DISABILITY	823.60	770.00	835.00	835.00	835.00	835.00
01-12-8135-0	WORKERS COMPENSATION	432.63	455.00	399.00	393.00	400.00	400.00
01-12-8136-0	UNEMPLOYMENT COMPENSATION	382.03	248.00	223.00	223.00	223.00	223.00
SERIES 1 TOTAL ----->		179,736.93	170,746.00	173,535.00	171,039.00	173,483.00	173,483.00
01-12-8201-0	OFFICE SUPPLIES	6,097.62	5,240.00	5,240.00	5,240.00	5,240.00	5,240.00
01-12-8220-0	PRINTING	4,477.01	3,300.00	6,687.00	6,687.00	6,687.00	6,687.00
01-12-8230-0	POSTAGE	4,808.30	5,127.00	4,000.00	4,000.00	2,500.00	2,500.00
01-12-8250-0	VEHICLE FUEL	16.50	273.00	155.00	155.00	155.00	140.00
01-12-8260-0	TELEPHONE	1,596.61	1,600.00	1,520.00	1,520.00	1,520.00	1,520.00
01-12-8270-0	DUES	13,719.97	15,138.00	15,461.00	15,461.00	15,461.00	15,461.00
01-12-8280-0	GENERAL INSURANCE	1,679.00	2,200.00	1,558.00	1,558.00	1,558.00	1,558.00
SERIES 2 TOTAL ----->		32,395.01	32,878.00	34,621.00	34,621.00	33,121.00	33,106.00
01-12-8300-0	TRAVEL & MEETINGS	944.42	1,290.00	2,450.00	1,000.00	1,000.00	1,000.00
01-12-8321-0	MHTC-BUILDINGS/GROUNDS	2,193.13	500.00	450.00	450.00	450.00	450.00
01-12-8334-0	MHTC-OFFICE EQUIPMENT	3,467.94	2,623.00	3,751.00	2,755.00	2,755.00	2,755.00

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-12-8351-0	CONSULTANTS	9,883.08	10,800.00	3,000.00	3,000.00	3,000.00	3,000.00
01-12-8352-0	EDUCATION & TRAINING	1,261.99	1,300.00	1,321.00	1,421.00	1,421.00	1,421.00
01-12-8355-0	ENGINEERING PLAN REVIEW	21,498.36	25,000.00	19,000.00	19,000.00	19,000.00	19,000.00
01-12-8359-0	OTHER OUTSIDE SERVICES	2,752.52	3,500.00	4,300.00	4,300.00	2,200.00	2,200.00
SERIES 3 TOTAL	----->	42,001.44	45,013.00	34,272.00	31,926.00	29,826.00	29,826.00
01-12-8422-0	ADVERTISING-PLANNING BOARD	356.25	1,000.00	300.00	300.00	300.00	300.00
01-12-8423-0	ADVERTISING-ZONING BOARD	857.26	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
SERIES 4 TOTAL	----->	1,213.51	2,000.00	1,300.00	1,300.00	1,300.00	1,300.00
01-12-8504-0	OFFICE EQUIPMENT	1,599.00	730.00	1,100.00	500.00	500.00	500.00
SERIES 5 TOTAL	----->	1,599.00	730.00	1,100.00	500.00	500.00	500.00
PLANNING & ZONING TOTAL	----->	256,945.89	251,367.00	244,828.00	239,386.00	238,230.00	238,215.00

PARKS & RECREATION

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-13-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	30,885.54	61,437.00	64,509.00	62,963.00	31,070.00	31,070.00
01-13-8104-0	WAGES-HOURLY	32,372.94	26,670.00	28,004.00	27,000.00	30,964.00	30,964.00
01-13-8107-0	WAGES - PART-TIME	11,529.75	46,664.00	80,907.00	60,929.00	84,080.00	84,080.00
01-13-8111-0	OVERTIME-OTHER	4,419.30	3,000.00	4,000.00	3,000.00	3,000.00	3,000.00
01-13-8125-0	SOCIAL SECURITY	6,006.10	10,540.00	13,575.00	11,955.00	11,706.00	11,706.00
01-13-8128-0	RETIREMENT	2,589.00	7,694.00	6,538.00	6,538.00	2,350.00	2,350.00
01-13-8131-0	HEALTH INSURANCE	6,904.28	11,775.00	14,616.00	14,616.00	8,726.00	8,726.00
01-13-8132-0	DENTAL INSURANCE	801.07	790.00	875.00	875.00	426.00	426.00
01-13-8133-0	LIFE INSURANCE	215.50	308.00	255.00	255.00	123.00	123.00
01-13-8134-0	SHORT-TERM DISABILITY	484.27	629.00	673.00	673.00	455.00	455.00
01-13-8135-0	WORKERS COMPENSATION	3,858.12	8,657.00	8,879.00	8,730.00	6,705.00	6,705.00
01-13-8136-0	UNEMPLOYMENT COMPENSATION	349.54	578.00	750.00	750.00	750.00	750.00
SERIES 1 TOTAL ----->		100,415.41	178,742.00	223,581.00	198,284.00	180,355.00	180,355.00
01-13-8201-0	OFFICE SUPPLIES	591.86	2,500.00	1,500.00	1,500.00	1,500.00	1,500.00
01-13-8202-0	MAINTENANCE SUPPLIES	184.46	1,650.00	2,600.00	1,600.00	1,600.00	1,600.00
01-13-8203-0	OPERATING SUPPLIES	10,409.18	7,900.00	7,535.00	6,535.00	6,535.00	6,535.00
01-13-8204-0	UNIFORMS	569.25	800.00	1,120.00	870.00	870.00	870.00
01-13-8212-0	EQUIPMENT RENTAL	962.71	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
01-13-8220-0	PRINTING	.00	700.00	3,000.00	750.00	1,500.00	1,500.00
01-13-8230-0	POSTAGE	27.78	400.00	2,200.00	2,200.00	2,200.00	2,200.00
01-13-8241-0	ELECTRICITY	10,949.78	15,448.00	16,746.00	16,746.00	16,746.00	16,746.00
01-13-8243-0	HEATING OIL	2,096.47	2,737.00	3,750.00	3,750.00	3,750.00	3,750.00
01-13-8250-0	VEHICLE FUEL	2,362.26	2,099.00	2,779.00	2,779.00	2,779.00	2,779.00
01-13-8260-0	TELEPHONE	995.76	2,738.00	1,200.00	1,200.00	1,200.00	1,200.00
01-13-8270-0	DUES	145.00	166.00	267.00	267.00	167.00	167.00
01-13-8280-0	GENERAL INSURANCE	4,683.00	9,495.00	8,280.00	8,280.00	8,280.00	8,280.00
SERIES 2 TOTAL ----->		33,977.51	47,633.00	51,977.00	47,477.00	48,127.00	47,860.00

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-13-8300-0	TRAVEL & MEETINGS	268.06	500.00	1,200.00	950.00	500.00	500.00
01-13-8321-0	MNTC-BUILDINGS/GROUNDS	8,062.26	14,420.00	15,960.00	13,460.00	9,730.00	9,730.00
01-13-8322-0	MNTC-GROUNDS	19,997.20	27,300.00	28,692.00	20,000.00	20,000.00	20,000.00
01-13-8331-0	MNTC-MACHINERY/EQUIP	247.10	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
01-13-8332-0	MNTC-VEHICLES	1,134.11	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
01-13-8352-0	EDUCATION & TRAINING	149.00	500.00	1,275.00	1,025.00	750.00	750.00
01-13-8371-0	MERRIMACK YOUTH ASSOC	74,961.00	74,060.00	74,060.00	77,765.00	77,765.00	77,765.00
01-13-8372-0	FOURTH OF JULY	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00
01-13-8373-0	MEMORIAL DAY	500.00	500.00	500.00	500.00	500.00	500.00
01-13-8374-0	RECREATION PROGRAMS	9,171.51	15,000.00	15,000.00	12,500.00	12,500.00	12,500.00
01-13-8375-0	WINTER CARNIVAL	341.56	1,000.00	2,000.00	2,000.00	2,000.00	2,000.00
01-13-8376-0	SENIOR CITIZENS	4,849.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
SERIES 3 TOTAL ----->		128,180.80	151,780.00	157,187.00	146,700.00	142,245.00	142,245.00
01-13-8420-0	ADVERTISING	317.78	1,500.00	2,500.00	1,500.00	1,500.00	1,500.00
SERIES 4 TOTAL ----->		317.78	1,500.00	2,500.00	1,500.00	1,500.00	1,500.00
01-13-8502-0	BUILDINGS	.00	25,000.00	15,000.00	3,500.00	3,500.00	3,500.00
01-13-8503-0	VEHICLES	.00	.00	15,000.00	15,000.00	15,000.00	15,000.00
01-13-8505-0	INFRASTRUCTURE	2,962.75	29,000.00	10,000.00	16,000.00	16,000.00	16,000.00
01-13-8508-0	OPERATING EQUIPMENT	3,603.10	1,000.00	11,500.00	2,500.00	2,500.00	2,500.00
SERIES 5 TOTAL ----->		6,565.85	55,000.00	51,500.00	37,000.00	37,000.00	37,000.00
PARKS & RECREATION TOTAL ----->		269,457.35	434,655.00	486,745.00	430,961.00	409,227.00	408,960.00

LIBRARY

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-15-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	144,678.71	162,018.00	156,195.00	152,741.00	156,195.00	156,195.00
01-15-8104-0	WAGES-SUPERVISORY/PROFESSIONAL	123,164.92	115,725.00	129,125.00	126,385.00	129,125.00	129,125.00
01-15-8125-0	SOCIAL SECURITY	20,313.96	21,247.00	21,827.00	21,353.00	21,827.00	21,827.00
01-15-8128-0	RETIREMENT	9,180.00	16,000.00	13,600.00	13,600.00	13,600.00	13,600.00
01-15-8131-0	HEALTH INSURANCE	8,738.61	12,290.00	18,978.00	18,978.00	18,978.00	18,978.00
01-15-8132-0	DENTAL INSURANCE	746.50	687.00	1,193.00	1,193.00	1,193.00	1,193.00
01-15-8133-0	LIFE INSURANCE	343.44	535.00	344.00	344.00	344.00	344.00
01-15-8134-0	SHORT-TERM DISABILITY	816.13	1,010.00	1,055.00	1,055.00	1,055.00	1,055.00
01-15-8135-0	WORKERS COMPENSATION	931.12	1,583.00	1,450.00	1,432.00	1,450.00	1,450.00
01-15-8136-0	UNEMPLOYMENT COMPENSATION	948.21	1,084.00	960.00	960.00	960.00	960.00
SERIES 1 TOTAL ----->		309,861.60	332,179.00	344,727.00	338,041.00	344,727.00	344,727.00
01-15-8201-0	OFFICE SUPPLIES	7,618.62	8,213.00	7,540.00	7,540.00	7,540.00	7,540.00
01-15-8202-0	MAINTENANCE SUPPLIES	2,416.06	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
01-15-8212-0	EQUIPMENT RENTAL		100.00	100.00	100.00	100.00	100.00
01-15-8220-0	PRINTING	195.12	250.00	250.00	250.00	250.00	250.00
01-15-8230-0	POSTAGE	1,059.04	2,126.00	2,551.00	2,551.00	2,551.00	2,551.00
01-15-8241-0	ELECTRICITY	9,337.35	10,860.00	13,500.00	13,500.00	13,500.00	13,500.00
01-15-8243-0	HEATING OIL	1,598.51	2,354.00	3,225.00	3,225.00	3,225.00	3,225.00
01-15-8244-0	WATER	879.69	653.00	653.00	653.00	653.00	653.00
01-15-8245-0	SEWER	112.50	95.00	104.00	104.00	104.00	104.00
01-15-8260-0	TELEPHONE	5,709.46	5,669.00	5,557.00	5,557.00	5,557.00	5,557.00
01-15-8270-0	DUES	569.00	477.00	487.00	487.00	487.00	487.00
01-15-8280-0	GENERAL INSURANCE	7,754.00	7,900.00	7,411.00	7,411.00	7,411.00	7,411.00
SERIES 2 TOTAL ----->		37,249.35	41,197.00	43,878.00	43,878.00	43,878.00	43,878.00

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-15-8300-0	TRAVEL & MEETINGS	1,666.51	1,945.00	1,945.00	1,945.00	1,945.00	1,945.00
01-15-8321-0	MNTC-BUILDINGS/GROUNDS	4,422.62	6,705.00	5,100.00	5,100.00	5,100.00	5,100.00
01-15-8334-0	MNTC-OFFICE EQUIPMENT	1,900.90	2,440.00	2,340.00	2,340.00	2,340.00	2,340.00
01-15-8352-0	EDUCATION & TRAINING	393.00	885.00	885.00	885.00	885.00	885.00
01-15-8353-0	COMPUTER SERVICES/SUPPLIES	1,982.40	2,650.00	5,885.00	5,885.00	5,885.00	5,885.00
01-15-8359-0	OTHER OUTSIDE SERVICES	156.00	300.00	300.00	300.00	300.00	300.00
SERIES 3 TOTAL ----->		10,521.43	14,925.00	16,455.00	16,455.00	16,455.00	16,455.00
01-15-8420-0	ADVERTISING	1,199.16	500.00	500.00	500.00	500.00	500.00
01-15-8450-0	LIBRARY MATERIALS	73,340.66	84,928.00	84,928.00	84,928.00	84,928.00	84,928.00
SERIES 4 TOTAL ----->		74,539.82	85,428.00	85,428.00	85,428.00	85,428.00	85,428.00
01-15-8504-0	OFFICE EQUIPMENT	4,715.75	5,582.00	3,300.00	3,300.00	3,300.00	3,300.00
SERIES 5 TOTAL ----->		4,715.75	5,582.00	3,300.00	3,300.00	3,300.00	3,300.00
LIBRARY TOTAL ----->		436,887.95	479,311.00	493,788.00	487,102.00	493,788.00	493,788.00

EQUIPMENT MNTC

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-16-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	32,923.24	34,553.00	36,267.00	35,410.00	36,267.00	36,267.00
01-16-8104-0	WAGES-HOURLY	95,311.00	115,096.00	116,962.00	116,962.00	120,878.00	120,878.00
01-16-8111-0	OVERTIME-OTHER	8,034.59	7,500.00	8,000.00	8,000.00	8,000.00	8,000.00
01-16-8125-0	SOCIAL SECURITY	10,355.57	12,022.00	12,334.00	12,268.00	12,634.00	12,634.00
01-16-8128-0	RETIREMENT	1,530.00	2,000.00	1,700.00	1,700.00	1,700.00	1,700.00
01-16-8131-0	HEALTH INSURANCE	10,465.63	17,768.00	22,032.00	22,032.00	22,032.00	22,032.00
01-16-8132-0	DENTAL INSURANCE	1,279.92	2,030.00	2,245.00	2,245.00	2,245.00	2,245.00
01-16-8133-0	LIFE INSURANCE	271.08	355.00	292.00	292.00	292.00	292.00
01-16-8134-0	SHORT-TERM DISABILITY	541.80	705.00	745.00	745.00	745.00	745.00
01-16-8135-0	WORKERS COMPENSATION	6,139.42	8,446.00	9,577.00	9,526.00	9,809.00	9,809.00
01-16-8136-0	UNEMPLOYMENT COMPENSATION	365.48	280.00	245.00	245.00	245.00	245.00
SERIES 1 TOTAL	----->	167,217.73	200,755.00	210,399.00	209,425.00	214,847.00	214,847.00

01-16-8201-0	OFFICE SUPPLIES		55.00	55.00	55.00	55.00	55.00
01-16-8202-0	MAINTENANCE SUPPLIES		160.00	160.00	160.00	160.00	160.00
01-16-8203-0	OPERATING SUPPLIES	6,080.06	10,000.00	9,000.00	9,000.00	9,000.00	9,000.00
01-16-8204-0	UNIFORMS	984.70	1,056.00	1,056.00	1,056.00	1,056.00	1,056.00
01-16-8220-0	PRINTING	219.00	170.00	300.00	300.00	300.00	300.00
01-16-8230-0	POSTAGE		25.00	25.00	25.00	25.00	25.00
01-16-8242-0	GAS		2,650.00	2,783.00	2,783.00	2,783.00	2,783.00
01-16-8250-0	VEHICLE FUEL	800.16	375.00	494.00	494.00	494.00	446.00
01-16-8260-0	TELEPHONE	791.80	,00	,00	,00	,00	,00
01-16-8270-0	DUES	50.00	95.00	95.00	95.00	95.00	95.00
01-16-8280-0	GENERAL INSURANCE	1,956.00	1,900.00	1,979.00	1,979.00	1,979.00	1,979.00
SERIES 2 TOTAL	----->	10,781.72	16,486.00	15,947.00	15,947.00	15,947.00	15,899.00

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BGS	91-92 BUD COM
01-16-8300-0	TRAVEL & MEETINGS	92.46	250.00	250.00	250.00	250.00	250.00
01-16-8331-0	MNTC-MACHINERY/EQUIP	476.71	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00
01-16-8332-0	MNTC-VEHICLES	19,998.38	400.00	400.00	400.00	400.00	400.00
01-16-8351-0	CONSULTANTS	564.40	.00	.00	.00	.00	.00
01-16-8352-0	EDUCATION & TRAINING	425.45	600.00	700.00	700.00	700.00	700.00
01-16-8359-0	OTHER OUTSIDE SERVICES	456.25	.00	.00	.00	.00	.00
SERIES 3 TOTAL ----->		22,013.65	3,000.00	3,100.00	3,100.00	3,100.00	3,100.00
01-16-8420-0	ADVERTISING		100.00	100.00	100.00	100.00	100.00
01-16-8459-0	PHYSICAL EXAMS		50.00	50.00	50.00	50.00	50.00
SERIES 4 TOTAL ----->		.00	150.00	150.00	150.00	150.00	150.00
01-16-8502-0	BUILDINGS	477.22	.00	.00	.00	.00	.00
01-16-8508-0	OPERATING EQUIPMENT	13,887.00	2,500.00	.00	.00	.00	.00
SERIES 5 TOTAL ----->		14,364.22	2,500.00	.00	.00	.00	.00
EQUIPMENT MNTC TOTAL ----->		214,377.32	222,891.00	229,596.00	228,622.00	234,044.00	233,996.00

BUILDING MAINTENANCE

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-17-8104-0	WAGES-HOURLY	26,001.74	27,174.00	28,532.00	28,184.00	28,532.00	28,532.00
01-17-8107-0	WAGES - PART-TIME	17,494.16	20,083.00	20,731.00	20,731.00	20,731.00	20,731.00
01-17-8111-0	OVERTIME-OTHER	5,300.46	5,075.00	5,335.00	5,335.00	5,335.00	5,335.00
01-17-8125-0	SOCIAL SECURITY	3,700.25	4,003.00	4,176.00	4,149.00	4,176.00	4,176.00
01-17-8128-0	RETIREMENT	2,295.00	4,000.00	3,400.00	3,400.00	3,400.00	3,400.00
01-17-8131-0	HEALTH INSURANCE	4,221.08	4,752.00	5,890.00	5,890.00	5,890.00	5,890.00
01-17-8132-0	DENTAL INSURANCE	369.24	406.00	449.00	449.00	449.00	449.00
01-17-8133-0	LIFE INSURANCE	86.57	95.00	80.00	80.00	80.00	80.00
01-17-8134-0	SHORT-TERM DISABILITY	174.12	198.00	220.00	220.00	220.00	220.00
01-17-8135-0	WORKERS COMPENSATION	3,081.57	3,807.00	4,059.00	4,032.00	4,059.00	4,059.00
01-17-8136-0	UNEMPLOYMENT COMPENSATION	159.30	187.00	161.00	161.00	161.00	161.00
SERIES 1 TOTAL ----->		62,883.49	69,780.00	73,033.00	72,631.00	73,033.00	73,033.00
01-17-8203-0	OPERATING SUPPLIES	4,437.99	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
01-17-8204-0	UNIFORMS	300.00	300.00	300.00	300.00	300.00	300.00
01-17-8212-0	EQUIPMENT RENTAL	33.00	200.00	200.00	200.00	200.00	200.00
01-17-8220-0	PRINTING		25.00	25.00	25.00	25.00	25.00
01-17-8241-0	ELECTRICITY	20,610.39	28,100.00	26,000.00	26,000.00	26,000.00	26,000.00
01-17-8243-0	HEATING OIL	1,996.86	2,313.00	2,485.00	2,485.00	2,485.00	2,485.00
01-17-8244-0	WATER	1,383.75	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
01-17-8245-0	SEWER	360.00	540.00	540.00	540.00	540.00	540.00
01-17-8280-0	GENERAL INSURANCE	3,732.00	3,800.00	3,527.00	3,527.00	3,527.00	3,527.00
SERIES 2 TOTAL ----->		32,853.99	42,978.00	40,777.00	40,777.00	40,777.00	40,777.00
01-17-8300-0	TRAVEL & MEETINGS	54.00	100.00	100.00	100.00	100.00	100.00
01-17-8321-0	MHTC-BUILDINGS/GROUNDS	8,457.16	8,531.00	10,200.00	10,200.00	10,200.00	10,200.00

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD CDM
01-17-8322-0	MNTC-GROUNDS	1,827.66	2,150.00	2,150.00	2,150.00	2,150.00	2,150.00
01-17-8331-0	MNTC-MACHINERY/EQUIP	765.47	800.00	800.00	800.00	800.00	800.00
01-17-8352-0	EDUCATION & TRAINING	85.46	50.00	100.00	100.00	.00	.00
SERIES 3 TOTAL ----->		11,189.75	11,631.00	13,350.00	13,350.00	13,250.00	13,250.00
01-17-8420-0	ADVERTISING	111.02	200.00	200.00	200.00	200.00	200.00
SERIES 4 TOTAL ----->		111.02	200.00	200.00	200.00	200.00	200.00
01-17-8502-0	BUILDINGS	12,572.79	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00
01-17-8505-0	INFRASTRUCTURE	1,450.00	.00	.00	.00	.00	.00
SERIES 5 TOTAL ----->		14,022.79	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00
BUILDING MAINTENANCE TOTAL ----->		121,061.04	126,589.00	129,860.00	129,458.00	129,760.00	129,760.00

CODE ENFORCEMENT

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-22-8102-0	WAGES-CLERICAL	52,588.14	52,986.00	55,621.00	54,300.00	55,621.00	55,621.00
01-22-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	97,798.46	62,723.00	59,599.00	46,598.00	47,501.00	47,501.00
01-22-8107-0	WAGES - PART-TIME		500.00	6,400.00	400.00	400.00	400.00
01-22-8125-0	SOCIAL SECURITY	11,726.55	8,890.00	9,304.00	7,749.00	7,919.00	7,919.00
01-22-8128-0	RETIREMENT	9,672.00	9,000.00	7,650.00	5,950.00	5,950.00	5,950.00
01-22-8131-0	HEALTH INSURANCE	15,506.16	12,289.00	15,271.00	10,908.00	10,908.00	10,908.00
01-22-8132-0	DENTAL INSURANCE	965.59	662.00	735.00	525.00	525.00	525.00
01-22-8133-0	LIFE INSURANCE	389.64	323.00	266.00	186.00	186.00	186.00
01-22-8134-0	SHORT-TERM DISABILITY	993.57	820.00	874.00	650.00	650.00	650.00
01-22-8135-0	WORKERS COMPENSATION	6,982.42	5,088.00	5,245.00	4,119.00	4,200.00	4,200.00
01-22-8136-0	UNEMPLOYMENT COMPENSATION	466.10	252.00	221.00	172.00	172.00	172.00
SERIES 1 TOTAL ----->		197,088.63	153,533.00	161,186.00	131,557.00	134,032.00	134,032.00
01-22-8201-0	OFFICE SUPPLIES	2,384.43	2,300.00	2,550.00	2,550.00	2,550.00	2,550.00
01-22-8203-0	OPERATING SUPPLIES	270.07	200.00	535.00	535.00	535.00	535.00
01-22-8220-0	PRINTING	668.38	1,175.00	1,095.00	1,095.00	1,095.00	1,095.00
01-22-8230-0	POSTAGE	973.50	1,000.00	550.00	550.00	550.00	550.00
01-22-8250-0	VEHICLE FUEL	997.64	1,070.00	1,236.00	1,236.00	1,236.00	1,117.00
01-22-8260-0	TELEPHONE	1,799.15	1,785.00	1,520.00	1,520.00	1,520.00	1,520.00
01-22-8270-0	DUES	646.00	500.00	340.00	340.00	340.00	340.00
01-22-8280-0	GENERAL INSURANCE	3,586.00	3,191.00	2,749.00	2,749.00	2,749.00	2,749.00
SERIES 2 TOTAL ----->		11,325.17	11,221.00	10,575.00	10,575.00	10,575.00	10,456.00
01-22-8300-0	TRAVEL & MEETINGS	177.78	500.00	250.00	250.00	250.00	250.00
01-22-8332-0	MNTC-VEHICLES	1,568.89	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
01-22-8334-0	MNTC-OFFICE EQUIPMENT	1,385.34	806.00	1,080.00	1,080.00	1,080.00	1,080.00

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-22-8335-0	MNTC-COMMUNICATIONS EQUIP		270.00	270.00	270.00	270.00	270.00
01-22-8352-0	EDUCATION & TRAINING	1,582.54	1,595.00	1,235.00	1,235.00	1,235.00	1,235.00
SERIES 3 TOTAL	----->	4,714.55	4,171.00	3,835.00	3,835.00	3,835.00	3,835.00
01-22-8420-0	ADVERTISING		215.00	215.00	215.00	215.00	215.00
SERIES 4 TOTAL	----->	.00	215.00	215.00	215.00	215.00	215.00
01-22-8504-0	OFFICE EQUIPMENT	1,899.00	.00	579.00	579.00	579.00	579.00
SERIES 5 TOTAL	----->	1,899.00	.00	579.00	579.00	579.00	579.00
CODE ENFORCEMENT TOTAL	----->	215,027.35	169,140.00	176,390.00	146,761.00	149,236.00	149,117.00

CLERK/TAX COLLECTOR

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-24-8101-0	WAGES-ELECTED OFFICIALS	38,341.11	39,953.00	39,953.00	39,009.00	39,953.00	39,953.00
01-24-8102-0	WAGES-CLERICAL	91,047.70	95,839.00	100,087.00	97,971.00	100,087.00	100,087.00
01-24-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	24,906.53	27,059.00	31,071.00	30,331.00	31,071.00	31,071.00
01-24-8107-0	WAGES - PART-TIME	1,289.79	1,725.00	1,725.00	1,725.00	1,725.00	1,725.00
01-24-8111-0	OVERTIME-OTHER	108.37	480.00	510.00	510.00	510.00	510.00
01-24-8125-0	SOCIAL SECURITY	8,902.37	9,570.00	10,205.00	9,987.00	10,205.00	10,205.00
01-24-8128-0	RETIREMENT	10,535.06	17,056.00	14,956.00	14,884.00	14,956.00	14,956.00
01-24-8131-0	HEALTH INSURANCE	21,137.90	29,027.00	34,467.00	34,467.00	36,649.00	36,649.00
01-24-8132-0	DENTAL INSURANCE	2,190.60	2,408.00	2,426.00	2,426.00	2,426.00	2,426.00
01-24-8133-0	LIFE INSURANCE	505.32	545.00	450.00	450.00	450.00	450.00
01-24-8134-0	SHORT-TERM DISABILITY	983.38	1,103.00	1,228.00	1,228.00	1,228.00	1,228.00
01-24-8135-0	WORKERS COMPENSATION	454.02	570.00	502.00	491.00	502.00	502.00
01-24-8136-0	UNEMPLOYMENT COMPENSATION	437.35	406.00	355.00	355.00	355.00	355.00
SERIES 1 TOTAL ----->		200,839.50	225,741.00	237,935.00	233,834.00	240,117.00	240,117.00

01-24-8201-0	OFFICE SUPPLIES	2,678.54	3,800.00	3,635.00	3,635.00	3,635.00	3,635.00
01-24-8220-0	PRINTING	3,125.95	1,369.00	1,700.00	1,700.00	1,700.00	1,700.00
01-24-8230-0	POSTAGE	8,168.56	7,200.00	14,800.00	14,800.00	14,800.00	14,800.00
01-24-8260-0	TELEPHONE	937.44	963.00	1,008.00	1,008.00	1,008.00	1,008.00
01-24-8270-0	DUES	122.00	122.00	125.00	125.00	125.00	125.00
01-24-8280-0	GENERAL INSURANCE	3,049.00	3,100.00	3,216.00	3,216.00	3,216.00	3,216.00
SERIES 2 TOTAL ----->		18,081.49	16,554.00	24,484.00	24,484.00	24,484.00	24,484.00

01-24-8300-0	TRAVEL & MEETINGS	485.50	1,910.00	2,360.00	2,360.00	2,360.00	2,360.00
01-24-8334-0	MNTC-OFFICE EQUIPMENT	1,492.15	7,106.00	7,249.00	7,249.00	7,249.00	7,249.00

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 RUD COM
01-24-8352-0	EDUCATION & TRAINING		1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
01-24-8359-0	OTHER OUTSIDE SERVICES	13,194.88	7,950.00	17,150.00	17,150.00	17,150.00	17,150.00
SERIES 3 TOTAL	----->	15,172.53	18,666.00	28,459.00	28,459.00	28,459.00	28,459.00
01-24-8410-0	ELECTIONS/VOTER REGISTRATION	949.47	6,380.00	4,230.00	4,230.00	4,230.00	4,230.00
01-24-8420-0	ADVERTISING	624.75	750.00	750.00	750.00	750.00	750.00
01-24-8430-0	DOG POUND	188.08	300.00	300.00	300.00	300.00	300.00
SERIES 4 TOTAL	----->	1,762.30	7,430.00	5,280.00	5,280.00	5,280.00	5,280.00
01-24-8504-0	OFFICE EQUIPMENT	920.00	34,954.00	.00	.00	.00	.00
SERIES 5 TOTAL	----->	920.00	34,954.00	.00	.00	.00	.00
CLERK/TAX COLLECTOR TOTAL	----->	236,775.82	303,345.00	296,158.00	292,057.00	298,340.00	298,340.00

WELFARE

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-25-8201-0	OFFICE SUPPLIES	100.00	100.00	100.00	100.00	100.00	100.00
01-25-8230-0	POSTAGE	50.00	50.00	50.00	50.00	50.00	50.00
01-25-8270-0	DUES	35.00	35.00	35.00	35.00	35.00	35.00
SERIES 2 TOTAL ----->							
		185.00	185.00	185.00	185.00	185.00	185.00
01-25-8300-0	TRAVEL & MEETINGS	49.10	300.00	350.00	350.00	350.00	350.00
01-25-8352-0	EDUCATION & TRAINING	40.00	50.00	50.00	50.00	50.00	50.00
SERIES 3 TOTAL ----->							
		89.10	350.00	400.00	400.00	400.00	400.00
01-25-8481-0	WELFARE-HOUSING	51,382.14	30,500.00	72,000.00	72,000.00	72,000.00	72,000.00
01-25-8482-0	WELFARE-ELECTRICITY	6,463.24	7,000.00	15,000.00	15,000.00	15,000.00	15,000.00
01-25-8483-0	WELFARE-GAS	766.15	700.00	2,000.00	2,000.00	2,000.00	2,000.00
01-25-8484-0	WELFARE-HEATING OIL	1,181.34	2,000.00	3,000.00	3,000.00	3,000.00	3,000.00
01-25-8485-0	WELFARE-VEHICLE FUEL	286.40	300.00	600.00	600.00	600.00	600.00
01-25-8486-0	WELFARE-TELEPHONE	365.82	600.00	600.00	600.00	600.00	600.00
01-25-8487-0	WELFARE-JUVENILES	710.00	985.00	1,200.00	1,200.00	1,200.00	1,200.00
01-25-8488-0	WELFARE-FOOD	7,099.03	5,500.00	15,000.00	15,000.00	15,000.00	15,000.00
01-25-8489-0	WELFARE-MEDICAL		1,250.00	3,000.00	3,000.00	3,000.00	3,000.00
01-25-8490-0	WELFARE-JOB SEARCH TRAINING	.00	.00	5,000.00	5,000.00	5,000.00	5,000.00
01-25-8491-0	WELFARE-OTHER	493.45	2,500.00	3,000.00	3,000.00	3,000.00	3,000.00
SERIES 4 TOTAL ----->							
		68,747.57	51,335.00	120,400.00	120,400.00	120,400.00	120,400.00
WELFARE TOTAL ----->							
		69,021.67	51,870.00	120,985.00	120,985.00	120,985.00	120,985.00

DEBT SERVICE

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-27-8601-0	INTEREST-TAN		50.00	50.00	50.00	50.00	50.00
01-27-8602-0	INTEREST-LONG TERM DEBT	532,746.75	549,100.00	484,030.00	484,030.00	484,030.00	484,030.00
01-27-8604-0	PRINCIPAL-LONG TERM DEBT	1,225,000.00	994,591.00	723,119.00	723,119.00	723,119.00	723,119.00
01-27-8605-0	PRINCIPAL-BAN		40,000.00	.00	.00	.00	.00
01-27-8609-0	BOND REGISTRATION	364.40	750.00	750.00	750.00	750.00	750.00
31-27-8602-0	INTEREST-LONG TERM DEBT	.00	88,558.00	222,217.00	222,217.00	222,217.00	222,217.00
31-27-8604-0	PRINCIPAL-LONG TERM DEBT	.00	297,500.00	402,369.00	402,369.00	402,369.00	402,369.00
34-27-8602-0	INTEREST-LONG TERM DEBT	.00	.00	24,711.00	24,711.00	24,711.00	24,711.00
34-27-8604-0	PRINCIPAL-LONG TERM DEBT	.00	.00	32,992.00	32,992.00	32,992.00	32,992.00
SERIES 6 TOTAL ----->		1,758,111.15	1,970,549.00	1,890,238.00	1,890,238.00	1,890,238.00	1,890,238.00
DEBT SERVICE TOTAL ----->		1,758,111.15	1,970,549.00	1,890,238.00	1,890,238.00	1,890,238.00	1,890,238.00

HEALTH

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-28-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	3,670.47	27,818.00	29,401.00	29,049.00	29,401.00	29,401.00
01-28-8125-0	SOCIAL SECURITY	278.29	2,128.00	2,249.00	2,222.00	2,249.00	2,249.00
01-28-8128-0	RETIREMENT	383.00	2,000.00	1,700.00	1,700.00	1,700.00	1,700.00
01-28-8131-0	HEALTH INSURANCE	355.32	1,756.00	2,181.00	2,181.00	2,181.00	2,181.00
01-28-8132-0	DENTAL INSURANCE	23.34	103.00	114.00	114.00	114.00	114.00
01-28-8133-0	LIFE INSURANCE	14.10	95.00	80.00	80.00	80.00	80.00
01-28-8134-0	SHORT-TERM DISABILITY	45.51	203.00	226.00	226.00	226.00	226.00
01-28-8135-0	WORKERS COMPENSATION	282.19	2,175.00	2,499.00	2,469.00	2,499.00	2,499.00
01-28-8136-0	UNEMPLOYMENT COMPENSATION	2.96	56.00	49.00	49.00	49.00	49.00
----->							
SERIES 1 TOTAL	----->	5,055.18	36,334.00	38,499.00	38,090.00	38,499.00	38,499.00
----->							
01-28-8201-0	OFFICE SUPPLIES	198.31	250.00	450.00	250.00	250.00	250.00
01-28-8203-0	OPERATING SUPPLIES	378.87	450.00	600.00	500.00	500.00	500.00
01-28-8220-0	PRINTING	92.00	90.00	90.00	90.00	90.00	90.00
01-28-8230-0	POSTAGE	75.00	105.00	105.00	105.00	105.00	105.00
01-28-8250-0	VEHICLE FUEL	100.00	400.00	563.00	500.00	500.00	453.00
01-28-8270-0	DUES	79.50	75.00	135.00	135.00	135.00	135.00
01-28-8280-0	GENERAL INSURANCE	43.00	50.00	270.00	270.00	270.00	270.00
----->							
SERIES 2 TOTAL	----->	966.68	1,420.00	2,213.00	1,850.00	1,850.00	1,803.00
----->							
01-28-8300-0	TRAVEL & MEETINGS	71.42	150.00	150.00	150.00	150.00	150.00
01-28-8332-0	MNHC-VEHICLE	.00	.00	.00	500.00	500.00	500.00
01-28-8352-0	EDUCATION & TRAINING	144.95	400.00	350.00	350.00	350.00	350.00
01-28-8359-0	OTHER OUTSIDE SERVICES		500.00	1,000.00	1,000.00	1,000.00	1,000.00
----->							
SERIES 3 TOTAL	----->	216.37	1,050.00	1,500.00	2,000.00	2,000.00	2,000.00

ACCOUNT NO	ACCOUNT DESCRIPTION	89-90 ACTUAL	90-91 BUDGET	91-92 DEPT	91-92 MGR	91-92 BOS	91-92 BUD COM
01-28-8403-0	HEALTH SERVICES	59,121.00	61,805.00	68,009.00	63,153.00	62,033.00	63,293.00
SERIES 4 TOTAL	----->	59,121.00	61,805.00	68,009.00	63,153.00	62,033.00	63,293.00
HEALTH TOTAL	----->	65,359.23	100,609.00	110,221.00	105,093.00	104,382.00	105,595.00
BUDGET TOTAL	12,812,406.21	14,273,623.00	15,393,960.00	14,519,705.00	14,637,436.00	14,626,696.00

TOTAL MUNICIPAL OPERATING BUDGET

<u>Summary</u>	<u>Actual 1989-90</u>	<u>Budget 1990-91</u>	<u>Proposed 1991-92</u>	<u>Increase(Decrease)</u>	
				<u>Amount</u>	<u>%</u>
Personal Services	\$ 7,136,190	\$ 8,106,240	\$ 8,632,339	\$26,099	6.5
Other Operating Expenses	3,055,867	3,481,852	3,592,725	110,873	3.2
Capital Outlay	862,238	714,982	511,394	(203,588)	(28.5)
Debt Service	1,758,111	1,970,549	1,890,238	(80,311)	(4.1)
Total	\$12,812,406	\$14,273,623	\$14,626,696	\$353,073	2.5
<u>Explanation of Increase</u>					
Personal Services:		<u>Budget 1990-91</u>	<u>Proposed 1991-92</u>	<u>Increase (Decrease)</u>	
Staffing changes (see "Personnel" below)				\$ (103,493)	
Effect of union contracts, proposed non-union wage adjustments, attrition, full-year funding of 1990-91 new hires, wage increases only partially funded in 1990-91, and various reclassifications					
Employee benefit rate adjustments				512,901	
Part-time hours				55,247	
Police outside detail hours				18,154	
Police court time previously paid by court				(13,465)	
Overtime hours				67,505	
Total personal services		\$8,106,240	\$8,632,339	(10,750)	
				526,099	

	Budget 1990-91	Proposed 1991-92	Increase (Decrease)
Other Operating Expenses:			
Postage	21,478	31,237	9,759
Sewer plant electricity savings resulting from aeration system replacement	234,244	129,244	(105,000)
Other electricity	252,703	266,989	14,286
Vehicle fuel	96,812	112,785	15,973
General insurance	209,523	224,207	14,684
Maintenance of vehicles and equipment	265,473	287,318	21,845
Sand and salt for winter road maintenance	112,047	131,500	19,453
Landfill cover material	54,600	33,800	(20,800)
State-mandated landfill hydrogeologic investigations	0	73,200	73,200
Consulting re: recycling program	15,000	0	(15,000)
Wastewater dechlorination methods study	10,000	0	(10,000)
Paving of roads to recycling facility	0	12,000	12,000
Allocation of General Fund administrative costs to Sewer and Solid Waste Disposal Funds	89,900	205,482	115,582
Landfill stump and tire removal programs	114,800	48,000	(66,800)
Contractual mortgages search re: tax liens	0	12,000	12,000
Welfare assistance	51,335	120,400	69,065
Other changes - less than \$10,000	1,953,937	1,904,563	(49,374)
Total other operating expenses	3,481,852	3,592,725	110,873
Capital Outlay (see "Capital Outlay" below)	714,982	511,394	(203,588)
Debt Service:			
Principal and interest on recycling facility lease/purchase agreement	0	57,703	57,703
Principal and interest on aeration system lease/purchase agreement	0	135,524	135,524
Semi-annual interest payment on road bonds to be issued July 1991	0	96,000	96,000
Principal and interest on lease/purchase agreements re: computer and telephone systems	21,280	46,749	25,469
Retirement of road bond anticipation notes	40,000	0	(40,000)
Declining interest cost as bond principal is reduced annually	625,344	527,889	(97,455)
Retirement of sewer bonds in 1990-91	257,375	0	(257,375)
Other changes - less than \$10,000	1,026,550	1,026,373	(177)
Total debt service	1,970,549	1,890,238	(80,311)
Grand Total	\$14,273,623	\$14,626,696	\$353,073

Personnel

	<u>Budget 1990-91</u>		<u>Proposed 1991-92</u>	
	<u>Full-Time</u>	<u>Part-Time*</u>	<u>Full-Time</u>	<u>Part-Time*</u>
01 General Government	8.5	10.0	8.5	10.0
02 Assessing	4.0	0.0	4.0	0.0
03 Fire	34.0	0.0	34.0	0.0
04 Police	36.0	4.0	36.0	4.0
05 Communications	6.0	0.0	6.0	0.0
06 Ambulance	5.0	1.0	4.0	4.0
07 Public Works Administration	2.0	0.0	2.0	0.0
08 Highway	25.7	0.0	23.7	0.0
09 Solid Waste Disposal	7.0	0.0	5.0	6.0
10 Sewer	22.0	0.0	22.0	0.0
11 Compost	4.0	0.0	4.0	0.0
12 Planning & Zoning	4.0	0.0	4.0	0.0
13 Parks & Recreation	3.3	1.0	2.3	3.0
15 Library	5.0	17.0	5.0	18.0
16 Equipment Maintenance	5.0	0.0	5.0	0.0
17 Building Maintenance	1.0	3.0	1.0	3.0
22 Code Enforcement	4.5	0.0	3.5	1.0
24 Town Clerk/Tax Collector	7.0	0.0	7.0	0.0
25 Welfare	0.0	0.0	0.0	0.0
27 Debt Service	0.0	0.0	0.0	0.0
28 Health	1.0	0.0	1.0	0.0
Total	185.0	36.0	178.0	49.0

*Excludes election workers, call firefighters, special police officers, volunteers and other temporary help.

The proposed budget provides for a net increase of six positions--thirteen additional part-time positions offset by the elimination of seven full-time positions. The proposed personnel changes and the related costs are as follows:

<u>Department</u>	<u>Number</u>	<u>Position</u>	<u>Full-Time</u> <u>Part-Time</u>	<u>Cost</u>
Ambulance	(1)	EMT-A	FT	\$ (32,908)
Ambulance	3	EMT-A	PT	28,587
Highway	(2)	Equipment Operator I	FT	(61,374)
Solid Waste Disposal	(2)	Recycling Attendant	FT	(94,621)
Solid Waste Disposal	6	Recycling Attendant	PT	83,616
Parks and Recreation	(1)	Parks and Recreation Director	FT	(44,358)
Parks and Recreation	1	Parks and Recreation Supervisor	PT	13,483
Parks and Recreation	1	Facility Coordinator	PT	20,200
Library	1	Librarian Aide	PT	4,244
Code Enforcement	(1)	Code Enforcement Officer	FT	(42,065)
Code Enforcement	1	Code Enforcement Officer	PT	21,703
Total	<u>6</u>			<u>\$ (103,493)</u>

Capital Outlay

Transfer to capital reserve funds:

Fire equipment	\$ 72,000
Ambulance	12,000
Highway equipment	168,000
Total	<u>252,000</u>
Police cruisers - 4	62,000
Container truck for Solid Waste Disposal	20,000
Loader for Solid Waste Disposal (buy-back agreement)	18,000
Pickup truck for Sewer	16,300
Turf tractor for Parks and Recreation	15,000
Computer equipment:	
Communications	10,000
Other	10,479
Other - less than \$10,000	<u>107,615</u>
Total	<u>\$511,394</u>

Summary

	Actual 1989-90	Budget 1990-91	Proposed 1991-92	Increase(Decrease) Amount	%
Local taxes	\$6,571,575	\$6,534,816	\$6,700,980	\$ 166,164	2.5
Intergovernmental revenues	1,227,803	1,098,021	1,170,999	72,978	6.7
Licenses and permits	1,816,354	1,740,130	1,733,255	(4,875)	(0.3)
Charges for services	2,853,756	3,455,188	4,119,867	664,679	19.2
Miscellaneous revenues	962,335	794,902	710,577	(84,325)	(10.6)
Other financing sources	527,006	900,566	967,018	66,452	7.4
Total	\$13,958,829	\$14,523,623	\$15,404,696	\$ 881,073	6.1

Explanation of Decrease

	Budget 1990-91	Proposed 1991-92	Increase (Decrease)
Property taxes:			
Appropriations	\$14,523,623	\$15,404,696	\$ 881,073
Other revenue sources	8,291,441	9,197,865	906,424
Property taxes to be raised	6,232,182	6,206,831	(25,351)
Current use tax	50,000	30,000	(20,000)
Interest and penalties on taxes	260,125	500,200	240,075
Tax overlay	(396,450)	(425,000)	(28,550)
State revenue sharing	730,517	700,000	(30,517)
Drug investigation grants	0	78,849	78,849
Building permits	85,000	70,000	(15,000)
State motor vehicle agent fees	21,000	40,000	19,000
Interfund allocation of General Fund administrative costs	89,900	205,482	115,582
Police outside details	204,600	187,477	(17,123)
Police court time reimbursements	0	27,250	27,250
Road construction inspections	0	10,840	10,840

ESTIMATED 1991-92 REVENUES (continued)

Interfund allocation of Equipment Maintenance

Department costs	8,228	18,368	10,140
Sewer rents	2,313,122	2,554,987	241,865
Compost sales	20,000	10,000	(10,000)
Landfill dumping fees	608,520	885,450	276,930
Interest on investments and deposits	524,800	471,500	(53,300)
Insurance premium rebates	200,000	130,000	(70,000)
Sales of tax-deeded property	10,000	50,000	40,000
Surplus applied against appropriations	577,530	840,359	262,829
Lease proceeds	94,699	0	(94,699)
Interfund transfers re: debt service	228,337	126,659	(101,678)
Federal conservation grant	0	25,000	25,000
Other changes - less than \$10,000	<u>2,661,513</u>	<u>2,660,444</u>	<u>(1,069)</u>
Total	<u>\$14,523,623</u>	<u>\$15,404,696</u>	<u>\$ 881,073</u>

ANNUAL TOWN MEETING
TOWN OF MERRIMACK, NEW HAMPSHIRE
FIRST SESSION
MAY 8, 1990

Moderator John E. Lyons opened the polls for voting at the Mastricola Middle School All-Purpose Room on Baboosic Lake Road, Merrimack, New Hampshire, at 8:00 a.m. He announced that absentee ballots would be processed throughout the day beginning at 11:00 a.m. Moderator Lyons closed the polls at 8:00 p.m. The following were elected:

1. Town

Selectman (3 years):

Kathy L. Wales

Moderator (2 years):

Lynn Christensen

Supervisor of the Checklist (4 years):

Donald H. Botsch

Supervisor of the Checklist (6 years):

Ruth E. Liberty

Library Trustee (3 years):

Ellen C. Dube

Christine Mauser

Trust Fund Trustee (3 years):

David L. Christensen

Budget Committee (1 year):

Michele Boutin

Budget Committee (3 years):

George A. Fitch

Stanley R. Heinrich

Daniel K. Murray

Lon S. Woods

2. School

School Board and Trustees (3 years):

William R. Cote

School Planning and Building Committee (2 years):

Judith R. Brown

School Planning and Building Committee (3 year):

Robert E. Hamm

The following amendments to the town zoning ordinance were acted upon:

3. Amend Section 1 of the zoning ordinance by adding certain new definitions, and revising certain definitions, for terms commonly used in the ordinance. New definitions have been added for the following terms: "ABUTTER," "APPEAL," "BUILDING OFFICIAL," "CONSERVATION COMMISSION," "EXPANSION/ALTERATION," "FARMS, AGRICULTURE, FARMING," "FLOOR AREA—GROSS," "FLOOR AREA—NET," "HOME OWNER," "NON-PROFIT ORGANIZATION," "PLANNING BOARD," "PLANNING DIRECTOR," "PUBLIC HEARING," "PUBLIC LANDS AND INSTITUTIONS," "SPECIAL EXCEPTION," "STREET," "VARIANCE," "ZONING ADMINISTRATOR" and "ZONING BOARD OF ADJUSTMENT." Revised definitions have been added for the following terms: "CERTIFICATE OF OCCUPANCY" and "DISTRICT OR ZONE."

Yes 1,169

No 271

4. To amend Section 2.02.1, District A, Residential, governing the maintenance of home occupations. Under this amendment, certain home occupations that have no non-resident employees, no visitors and customers and no business sign, in addition to other requirements, will not be subject to site plan review and approval by the Planning Board.

Yes 984

No 501

5. To amend Section 2.02, Permitted Uses, for all zoning districts by inserting a new section prescribing uses permitted in all zoning districts. This amendment will make explicit that streets, roads and other accessways; farming, nursery and similar agricultural activities; wildlife refuges, conservation areas; water impoundments and waterways; the excavation of sand and gravel; and public land and institutions, shall all be considered permitted uses in all zoning districts of the Town of Merrimack. In addition, residential uses other than planned unit developments will also be permitted within the District B Limited Commercial Zone, Section 2.02.2.

Yes 899

No 558

6. To amend Section 2.02.8, Flood Hazard Conversation District by including certain revised and new definitions and other changes required by the NH Office of Emergency Planning and the Federal Emergency Management Agency. This amendment, while adding certain new and revised definitions, will also clarify that the construction of new structures is prohibited within the 100-year flood hazard area.

Yes 1,272

No 208

7. To amend Section 2.02.11, 4A and B, Aquifer Conservation District, to clarify that excavation of sand and gravel is a permitted use in the Aquifer Conservation District provided that all activities are conducted in accor-

dance with an approved Earth Removal Permit issued pursuant to Section 14 of the zoning ordinance.

Yes 914

No 548

8. Amend Sections 3.02.4 and 3.06 of the zoning ordinance and Sections 11.03, 11.05 and 11.09 of the building code. All of these changes concern the method of approving for construction and constructing of on-site sewerage disposal systems. This amendment will clarify that on-site septic systems must be set back 20 feet from any property line. Further, these changes clarify that the building official will review and approve septic systems, clarify existing regulations to make them consistent with present State law and require that septic system design take into account the effect of on-site drainage in the operation of on-site septic systems.

Yes 1,291

No 231

9. To amend Section 1.02, subsection 111.1 and subsection 104.1 of the building code, BOCA Basic Building Code, by clarifying what type of work on a building must be preceded by the issuance of a building permit. These amendments will also permit the building official to classify certain types of “ordinary repairs” that do not require a building permit, and to further clarify that certain types of work that affect public health and safety shall require a building permit.

Yes 1,210

No 323

10. To amend Section 18, subsection 18.03H and subsection 18.03K concerning parking requirements. This amendment will require that multi-family dwellings have a minimum of two parking spaces for each one-bedroom dwelling unit, and further, one additional parking space for every additional bedroom, per dwelling unit. In addition, this amendment will clarify that bars, lounges, and nightclubs that dispense alcoholic beverages that do not necessarily sell food on-site will come under the parking requirements for restaurants which sell only food and non-alcoholic beverages whether consumed on the premises or taken out?

Yes 1,166

No 356

ANNUAL TOWN MEETING
TOWN OF MERRIMACK, NEW HAMPSHIRE
SECOND SESSION
MAY 10, 1990

The second session of the Annual Town Meeting convened at 7:35 p.m. at the Mastricola Middle School All-Purpose Room on Baboosic Lake Road in Merrimack, New Hampshire, with Acting Moderator Lynn Christensen presiding, as Town Moderator John E. Lyons had been unexpectedly called out of town on business. This would have been his last town meeting, as he had chosen not to run for another term. Moderator Christensen led the Pledge of Allegiance, and then called upon Father Lafond of Our Lady of Mercy Church to give the invocation. Selectman Robert W. Brundige introduced the town officials seated at the tables on the stage; Town Manager Dan Ayer introduced his department heads who were seated in the audience; and Budget Committee Chairman Pat Daniels introduced the members of her committee, who were also seated in the audience. Selectman Richard Dumont presented two awards to members of the Merrimack Police Department. One went to Dispatcher Agnes Warrington, who assisted in saving the life of a child who was choking via the 911 emergency telephone line. The other went to Detective Ron Ketchie for Project D.A.R.E., an anti-drug program that was run in the school system. Selectman Brundige then presented a plaque to outgoing selectman Tony Holevas. The plaque was accepted by Mrs. Holevas, as Tony was ill. Selectman Brundige then announced that a special plaque had been prepared for outgoing Town Moderator John E. Lyons, who, as stated above, was not present at this, his last town meeting as Town Moderator. The plaque was inscribed as follows, and was read aloud by Selectman Brundige:

Presented to John E. Lyons in recognition and appreciation of his long and devoted service to the Town of Merrimack and its school district, including but not limited to:

Zoning Board of Adjustment Chairman 1967–1980

Town Moderator 1975–1978, 1883–1990

Budget Committee 1978–1990

School District Planning & Building Committee 1956–1986

School District Moderator 1959–1989

If there was a job to do, John did it.

Presented by the Board of Selectmen on behalf of the residents of the Town of Merrimack. May 10, 1990

A rousing round of applause and the ensuing standing ovation are made a part of this permanent record in the hope that our beloved outgoing Town Moderator will comprehend the sincerity conveyed here.

Town Manager Dan Ayer called upon State Representative Nancy Frank to read the letter that was recently received from Governor's Councillor Bernie

Streeter, regarding the toll situation in Merrimack. The letter stated that there will be a public hearing on Tuesday, June 5, 1990, in the Governor's chambers at the State House in Concord.

Moderator Christensen briefly went over the ground rules and proceeded to the first warrant article to be acted upon this evening.

Article 11: To see if the Town will vote to raise and appropriate the sum of twenty-three thousand six hundred thirty-two dollars \$23,632.00) for the purpose of paying unionized employees of Local 2986 of the American Federation of State, County and Municipal Employees a wage increase from July 2, 1989, through December 30, 1989, that was recommended in a factfinder's report issued October 13, 1989, during collective bargaining between the town and Local 2986. (By Petition (Not Recommended by the Budget Committee)

A motion was made by Clarence Worster, and duly seconded, to approve this article as read. Mr. Worster asked the Moderator for permission to defer to Union President Jeff Strong, who stated that due to current economic conditions in this town, on behalf of the union, he wished to withdraw this article. Town Counsel Laurence Kelly stated that an article cannot be withdrawn and advised that it would have to be voted down. The Moderator called the question and the motion failed and was so declared.

Article 12. To see if the town will vote to raise and appropriate the sum of fourteen million two hundred seventy-three thousand six hundred twenty-three dollars (\$14,273,623.00) for general town operations and charges. (See Budget Detail for more information.) (Recommended by the Budget Committee)

A motion was made by Budget Committee Chairman Patricia Daniels, and duly seconded, to approve this article as read. There being no questions from the audience, the Moderator called the question. The motion carried in the affirmative and was so declared.

Article 13: To see if the town will vote to raise and appropriate the sum of one hundred thousand dollars (\$100,000.00) for the purpose of improving town-maintained storm water drainage systems or act upon anything relative thereto. (Recommended by the Budget Committee)

A motion was made by Selectman Brundige, seconded by Selectman Dumont, to approve this article as read. Selectman Brundige yielded the floor to Director of Public Works Doug Starr, who briefly explained the Master Drainage Plan, and the Department's recommendation to the Selectmen that they accept it. He then listed off some of the drainage problem areas in town that will be addressed, noting that this is the third annual request for these funds. There being no questions from the audience, the Moderator called the question and the motion carried in the affirmative and was so declared.

Article 14. To see if the town will vote to raise and appropriate the sum of one hundred fifty thousand dollars (\$150,000.00) for professional

engineering services to design and provide contract bid documents for a sludge co-composting facility at the wastewater treatment facility and to authorize the withdrawal of said amount from the sewer fund surplus or act upon anything relative thereto. (Recommended by the budget committee)

A motion was made by Selectman Dumont, seconded by Town Manager Ayer, to approve this article as read. Selectman Dumont yielded the floor to Public Works Director Doug Starr who explained the sludge co-composting facility, which is part of the self-supporting Wastewater Treatment Facility. There being no questions from the audience, the Moderator called the question. The motion carried in the affirmative and was so declared.

Article 15: To see if the town will vote to raise and appropriate the sum of eighty-five thousand dollars (\$85,000.00) for the purpose of site construction of Turkey Hill Recreation Park or to take any action relative thereto. (By petition) (Not recommended by the Budget Committee)

A motion was made by Wayne Larkin, Petitioner, seconded by Tony Pellegrino, to approve the article as read. Mr. Larkin then proceeded to explain the plans for developing the Turkey Hill Field area, which will call for warrant articles such as this one for the next three years. He stated that the proposed project is “no frills”; the \$85,000 is just to loam and seed. A total of \$450,000 will be needed to fully develop the site. Stanley Heinrich stated that the Budget Committee voted to not recommend this article, due in large part to the fact that no one from the MYA was present at the public hearing to explain or defend the project. Selectman Brundige stated that tonight is the first time that this project has been presented to the Selectmen. Town Manager Dan Ayer stated that the town is currently using the site as a storage area. John Segedy, Planning Board Member, felt that projects such as this deserve more planning; this should have been brought before the Planning Board to examine the effect it would have on the area; drainage and traffic studies should be made. And if it is built, what will the Town's maintenance expenses be? Mr. Segedy suggested that the proponents of this project do their homework. Ed Silva stated that he does not think the MYA should be planning these kinds of projects; rather, they should be using the money they get from the town each year to maintain some of their existing projects. There being no further questions, the Moderator called the question. The motion was defeated and was so declared.

Article 16. To see if the town will vote to amend chapter 158 of the code of the town of Merrimack entitled “sewers” by adding the following new section to be known as 158-37:

“Nothing contained in this ordinance shall be deemed to deny the director of public works from recommending to the board of selectmen to enter into private agreements for sewer line extensions that would be of public benefit. Said private agreement would meet the requirements

of paragraphs 158-1, 158-1A or 154-2 and would provide for reimbursement of private enterprises meeting the requirements of paragraphs 158-26 and 185-27.

A motion was made by Selectman Mackey, seconded by Selectman Brundige, to approve Article 16 by amending it to read as follows:

“Nothing contained in this ordinance shall be deemed to deny the director of public works from recommending to the board of selectmen to enter into private agreements for sewer line extensions that would be of public benefit. Said private agreement would meet the requirements of 158-1 and 158-2 and would provide for reimbursement of private enterprises meeting the requirements of paragraphs 158-26 and 158-27.”

Director Starr explained that the only change in the amendment is to the chapter numbers of the sewer ordinance. The Moderator called the question on the amendment and the motion carried in the affirmative and was so declared. Director Starr then gave an explanation of the amended article, stating that basically this provides for reimbursement to developers who lay sewer lines for their private developments, that public streets could connect to. Daniel Eramo stated that it sounded like the taxpayers are being asked to reimburse the developers for installing sewers. Ed Silva also spoke against the article. Selectman-elect Kathy Wales stated that there are many requests for sewers in this town; there are no more state or federal funds to pay for them; and this would allow developers to make sewers available to those parts of town that need them. David Johnsen asked how much a taxpayer would be obligated to pay to a developer; Director Starr replied that the taxpayer would pay the connection fee and his share of the capital costs. Manny Granchelli felt that the town must have a sewer line in mind, and asked where it is going, as he has been waiting for sewers for fifteen years. Town Manager Ayer stated that there is no more funding for sewers unless we enact an article such as this one. After several other residents spoke against this article, the Moderator called the question. The motion was defeated.

Article 17: To see if the town will vote to authorize the selectmen to borrow money in anticipation of taxes for the fiscal year or to take any other actions relative thereto.

A motion was made by Selectman Brundige, seconded by Selectman Dumont, to approve this article as read. Selectman Brundige explained that this is an annual article, noting that because of the delay in the revaluation last year, it was the first time that the town actually had to borrow in anticipation of taxes, thus proving the article necessary to town operations. The Moderator called the question. Motion carried in the affirmative and was so declared.

Article 18: To see if the town will vote to have the 1990 income from the library unrestricted trust fund placed into the library trustees' special account.

A motion was made by Library Trustee and State Representative Bob Kelley, seconded by Selectman Mackey, to approve this article as read. Mr. Kelley stated that this is a traditional housekeeping item, which involves approximately \$1,500. The Moderator called the question. The motion carried in the affirmative and was so declared.

Article 19: To see if the town will vote to request the Board of Selectmen to study the following educational tax credit proposal and report on its findings to the 1991 town meeting:

Beginning September 1, 1991, any owner of real estate in Merrimack, New Hampshire, who pays for any Grade One through Twelve Merrimack student-resident all or any part of the actual educational expenses of any public or non-public school which legally fulfills the State of New Hampshire Compulsory Attendance Laws, shall be eligible, pursuant to RSA 76:16, to receive an abatement of real estate taxes from the town of Merrimack in an amount, dollar for dollar, not to exceed fifty percent of the cost per pupil of the public school from the previous year. (By Petition)

A motion was made by Petitioner Gary Wrey, seconded by Budget Committee Chairman Daniels, to accept this article as read. Petitioner Wrey stated that this article seems to have the potential to benefit the school and the town, as it can potentially reduce taxes, and provide abatements. He noted that the Town of Epsom has adopted it. Stanley Heinrich did not think that we should be studying ways to send children to private schools and urged defeat of the article, as did CB deVogel, Clancey Worster, Joel Levin, Tony Puccio, and Manny Granchelli. Steve Palmer did not see anything wrong with simply studying the issue, and John Segedy asked that the Moderator call the question. The question was called and the motion was defeated.

Article 20: To see if the town will vote to authorize the cutting and selling of trees from the Watkins Forest, so-called, located in Merrimack, New Hampshire, and to elect a committee of three, including one member of the Trustees of the Trust Funds, Robert Lessor, one member of the Board of Selectmen, Richard Dumont, and one School Board Member, Vesta Stenta, to have full charge of cutting, sawing and selling lumber and wood. The net proceeds received from the sale of timber and wood shall be added to the principal of the Harry Watkins School Fund in Amoskeag Savings Bank in Manchester, New Hampshire.

A motion was made by Trustee Robert Lessor, seconded by Selectman Brundige, to approve this article as read. Trustee Lessor explained the terms of Harry Watkins' will, noting that Watkins Forest will be trimmed if and when the price of timber improves. Cathy Doyle, Chairman of the Conservation Commission, stated that the Commission is not opposed to this; they were not aware of this forest management plan, however, and requested that they be allowed to review it, as they have always protected this land. Thus, she proposed to amend the article by adding the following and inserting it after "School Board Member Vesta Stenta,":

“And to elect one member of the Conservation Commission, and with the review of the Conservation Commission, to have full charge of cutting, sawing and selling lumber and wood.”

The amendment was seconded by Selectman-elect Kathy Wales. David Christensen pointed out that the will specifies precisely who is to serve on the committee of three and felt that the amendment might “muddy the waters.” Selectman Brundige did not feel that the amendment was necessary because the committee would bring their foresting plans before the Conservation Commission anyway. The Moderator called the question on the amendment. The amendment failed. The Moderator called the question on the original article, and the motion carried in the affirmative.

Article 21: To see if the town will vote to authorize the selectmen to apply for, receive and expend federal or state grants which may become available during the course of the year, and also to accept and expend monies from any other governmental unit or private source to be used for purposes for which the town may legally appropriate money, provided: (1) that such grants and other monies do not require the expenditure of other town funds; (2) that a public hearing is held by the selectmen prior to the receipt and expenditure of such grants and monies; and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town monies, all as provided by RSA 31:95-B.

A motion was made by Selectman Francis, seconded by Selectman Brundige, to approve this article as read. Finance Administrator Bob Levan explained that this is an annual warrant article that gives the selectmen the authorization to accept any unanticipated funds in the form of donations, grants, etc. The Moderator called the question. Motion carried in the affirmative.

Article 22: To see if the town will vote to adopt the provisions of RSA 72:28, V and VI for an optional veterans’ exemption and an expanded qualifying war service for veterans seeking the exemption. The optional veterans’ exemption is \$100 rather than \$50. (Vote by Ballot)

A motion was made by Selectman Francis, seconded by Selectman Brundige, to approve the article as read. The article received favorable comments from the Selectmen and several residents. The Moderator announced that the voting would take place after Article 23, also a veterans’ exemption, was moved, so that the voters would have to pass through the checklist only once.

Article 23: To see if the Town will vote to adopt the provisions of RSA 72:35, IV, for optional property tax exemption on residential property for a service connected total disability. Exemption is \$1,400 rather than \$700. (Vote by Ballot)

A motion was made by Selectman Francis, seconded by Selectman Brundige, to approve this article as read. Article 23 also received favorable comments from the Selectmen and several residents. There being no further discussion, at 9:40 P.M., the Moderator announced that she would open the polls for

voting on Articles 22 and 23, and that the polls would remain open for at least one hour.

At 10:50 P.M., the Moderator announced the results of the voting on Articles 22 and 23. Article 22 received 203 yes votes and 36 no votes; thus the article passed in the affirmative and was so declared. Article 23 received 205 yes votes and 34 no votes; thus, the article passed in the affirmative and was so declared.

Article 24: To see if the town will vote to establish a Historic District Commission in accordance with the provisions of RSA 672-677, or take any action relative thereto. (By Petition)

A motion was made by Historical Society Chairman Vesta Stenta, and duly seconded, to approve this article as read. Mrs. Stenta explained that the commission would research, inventory and document historic architecture within the town. There being no questions from the audience, the Moderator called the question. Motion carried in the affirmative and was so declared.

Article 25: To see if the town will vote to authorize the Board of Selectmen to appoint five citizens as members of the Historic District Commission pursuant to the provisions of RSA 673:4 and 673:5, and to appoint not more than five additional citizens as alternate members pursuant to the provisions of RSA 673:6, or to take any action relative thereto. (By Petition)

A motion was made by Vesta Stenta, and duly seconded, to approve this article as read. Mrs. Stenta explained that this article would authorize the Board of Selectmen to appoint five residents to serve on the historic district commission, established with the passage of Article 24 previously. There being no questions from the audience, the Moderator called the question. Motion carried in the affirmative and was so declared.

Article 26: To see if the town will vote to petition the State of New Hampshire to terminate the study of the Route 101A bypass highway beginning in Milford and terminating at the proposed F.E. Everett Turnpike Exit 9 in Merrimack. Any decision to construct the 101A bypass highway along the proposed corridors will not solve the traffic problems of the area, is not supported by traffic studies, and will result in the following: 1. massive destruction of wetlands; 2. pollution of aquifers; 3. pollution of town drinking water; 4. destruction of wildlife habitats; 5. increased air pollution; 6. destruction of historical buildings; 7. contamination of ponds; 8. increased traffic noise; 9. hardship to the affected homeowners; 10. hardship to the merchants located on Route 101A; 11. destruction of neighborhoods; 12. increased per capita property taxes due to a reduced tax base and the increased cost of road maintenance; and 13. misuse of an estimated \$8 million of State dollars potentially opening the door for a broad-based tax. (By Petition)

A motion was made by Petitioner Helen Lambard, seconded by Stanley Heinrich, to approve the article as read. Ms. Lambard yielded the floor to Dr.

Patricia Ansdell, the author of the petitioned article. She stated that she serves on the Citizens Impact Committee and that she is in favor of improving the existing Route 101A. State Representative Fred Ahrens felt that this petition is premature due to an impending study of a more southern route for the Bypass. Stanley Heinrich urged support of this article. Planning Director Charles Watson urged the voters to think carefully before voting in favor of this article because he believes that a good road plan will result. He asked the petitioner what they think will happen if the study is abandoned. Dr. Ansdell replied that this article is intended to stop the study in this specific area. Ron Douville of Haines Terrace spoke in favor of the article. Eric Heilhecker felt that the more southerly route should be encouraged. Gary Dibona felt that the petition should be supported so that Concord won't get the idea that we support the Bypass. State Representative Nancy Frank agreed that it is a stupid study; we proved that the place to go was through Hollis and now they (Hollis) want us to vote with them to stop the study. Town Manager Dan Ayer noted that the town has been excellently represented by outgoing Selectman Tony Holevas on the Steering Committee. There being no further comments, the Moderator called the question. The show of hands appeared to be close, so a hand count was taken by the Assistant Moderators. The results were 88 yes votes and 110 no votes. The motion was defeated.

Article 27: To see if the town will vote to modify Chapter 92-2 of the Code of the Town of Merrimack by removing the restriction on the number of amusement devices that are permitted at each separate business or premises, or act on anything relative thereto. (By Petition)

A motion to amend was made by Attorney Greg Michael for the Petitioner, seconded by Selectman Dumont, as follows:

To see if the town will vote to modify Chapter 92, Section 92-2 of the Code of the Town of Merrimack by striking Section 92-2 as currently written and substituting therefor the following:

Section 92-2 Number of Devices Restricted

No person, firm, corporation or association shall display for public patronage or keep for public operation any more than five amusement devices at each separate business or premises. Any firm, person, corporation or association may request permission to keep for public operation more than five amusement devices by submitting an application to the Merrimack Board of Selectmen. The application shall state the total number of amusement devices and their location. Selectmen shall hold a public hearing on the application pursuant to RSA Chapter 43.

Attorney Michael spoke to his motion stating that the petitioners are seeking this because there is no other relief except before town meeting. This amendment would allow the Selectmen to vary the number of amusement devices in a particular establishment. It is an effort to allow an appropriate use in the Town of Merrimack. Ed Silva asked if a specific change such as this can be made in a petitioned warrant article. Town counsel Larry Kelly felt that the

amended article was appropriate, noting that the original article removed the entire restriction. Mr. Silva still questioned changing a petitioned warrant article. The Moderator stated that she would allow the amendment. Attorney Michael stated that the intent is to have the selectmen review and approve any number of amusement devices over five. There being no further discussion on the amendment, the Moderator called the question and the amendment was defeated. The Moderator then called for discussion on the original article. Selectman Brundige spoke in opposition to it, explaining that this ordinance was originally enacted to prevent arcade-type establishments from coming into this town. The Moderator called the question and the motion was defeated and so declared.

Article 28: To see if the town will vote to adopt an ordinance pertaining to the care, protection, preservation and use of the public park known as Wasserman Park (formerly Camp Naticook), the park areas at Twin Bridges, the Major and Minor Little League Fields at Turkey Hill, and the tennis courts and ice rinks in Merrimack in accordance with the provisions of RSA 31:39 1, (a), as follows:

Ordinance

In accordance with the provisions of RSA 31:39 I, (a), the Town of Merrimack hereby adopts the following ordinance to regulate, protect and preserve the use of Wasserman Park, the park areas at Twin Bridges, the Major and Minor Little League Fields at Turkey Hill, and the tennis courts and ice rinks in Merrimack and enhance certain opportunities in the public for camping, recreation, education, cultural development and other activities consistent with the existing uses and preservation of the premises:

- 1. No person may remain, stay or loiter in or on the premises prior to one-half hour before sunrise or until one-half hour after sunset, except under the direction of or by permission from the Board of Selectmen, the Parks and Recreation Committee or its designated agents. (This provision shall in no way be intended to preclude authorized and regularly scheduled activities or events from occurring outside of the prescribed times.)**
- 2. No person shall make or kindle any fire except in picnic stoves provided for that purpose or other designated areas provided for that purpose.**
- 3. No person shall bring or carry any glass containers in the park.**
- 4. No person shall throw, leave or discard any trash, rubbish or garbage except in containers provided therefor.**
- 5. No person shall picnic except in designated areas.**
- 6. No person shall use, consume, carry or bring any alcoholic beverages or any unlawful drugs upon or within the park for any reason and/or function.**

7. Use of vehicles:

- a. No parking is allowed, except in designated areas.
 - b. No person shall drive, operate or maintain any off highway recreational vehicle as defined in NH RSA 215-A:1(VII) in the park. "Off highway recreational vehicles" means any mechanically propelled vehicle used for pleasure or recreational purposes running on rubber tires, belts, cleats, tracks, skis or cushion of air and dependent on the ground or surface for travel, or other unimproved terrain whether covered by ice or snow or not, where the operator sits in or on the vehicle.
 - c. No person shall drive, operate or maintain any motorized vehicle off the roads and designated parking areas within the park.
 - d. Any off highway recreational vehicle within the park areas in violation of Section 7(b) may be impounded by the Merrimack Police Department for a period of not to exceed thirty (30) days. All expenses, i.e., towing or transportation and storage, shall be paid by the owner of said vehicle prior to redemption, such reasonable charges to be determined by the Chief of Police or his designated agent.
 - e. No person shall drive unmotorized vehicles in and around the park, i.e., bicycles.
- 8. No person shall bring or allow any animal to be in the park, except on a leash or in a cage.**
- 9. No person shall carry or discharge firearms or throw stones or other harmful missiles. No hunting or trapping will be done or permitted on the premises, unless necessitated by reasons of wildlife management, preservation, or conservation practices. Fishing shall be permitted at designated times and locations within the Park.**
- 10. No person shall remove or deface any building, equipment, tree, shrub or flower located in the park.**
- 11. No smoking shall be permitted in the park, except in designated areas.**
- 12. Any person violating the provisions of this chapter shall be guilty of a violation and shall be subject to a penalty not to exceed one thousand dollars (\$1,000.00) and payment of restitution. Such penalty and restitution shall be used to improve or repair the public park area where the violation occurred.**

A motion was made by Selectman Dumont, seconded by Selectman Brundige to approve the article as read. Selectman Dumont spoke to his motion stating that this ordinance will preserve a family atmosphere at our town parks. There

was some discussion on the fact that alcohol is not permitted at any park except Martel Field, and that this double standard was unfair. A motion to amend was made by Stanley Heinrich, seconded by Sandy Fraser, to include Martel Field in Article 28, thereby forbidding the use of alcohol at it. The Moderator called the question and the motion to amend carried in the affirmative. A motion to amend the “no alcohol” restriction (#6) of Article 28 was made by Jackie Flood, seconded by Linda Theroux, to read as follows:

- 6. No person shall use, consume, carry or bring any alcoholic beverages or any unlawful drugs upon or within the park for any reason and/or function, except when a person follows a formal application procedure for exemption to the prohibition of alcoholic beverages for a particular function at Wasserman Park, and it must be granted by the Board of Selectmen.**

Selectman Brundige, Selectman Mackey, Mary Moriarty and Dru Movizzo spoke in opposition to this amendment, citing liability for the town. Linda Theroux spoke in favor of it. The Moderator called the question; a hand count was required. The results were 65 yes and 69 no. The motion to amend was defeated. A motion to amend the “no smoking” restriction (#11) was made by Rosemary Gagne and duly seconded, to read as follows:

- 11. Smoking shall be permitted out of doors at all town-owned parks.**

The moderator called the question on this amendment; motion was defeated. A motion to delete Section 7e was made by Ed Silva and was duly seconded; the Moderator called the question; motion carried in the affirmative and was so declared. A motion to delete the words “or other harmful missiles” from Section 9 was made by Ed Silva and was duly seconded. The reasoning behind this motion was that a baseball could be considered a harmful missile. The Moderator called the question on this amendment and the motion carried in the affirmative. The Moderator then called the question on Article 28 as it now stands with the following amendments: the inclusion of Martel Field, the deletion of 7e (bicycles) and the deletion of the words “or other harmful missiles” from Section 9. The motion carried in the affirmative and was so declared.

Article 29: To see if the town will vote to adopt an ordinance pertaining to the care, protection, preservation and use of the public park known as Martel Field at Turkey Hill in Merrimack in accordance with the provisions of RSA 31:39 1, (a), as follows:

ORDINANCE

In accordance with the provisions of RSA 31:39 1, (a), the Town of Merrimack hereby adopts the following ordinance to regulate, protect and preserve the use of Martel Field at Turkey Hill in Merrimack:

- 1. No person may remain, stay or loiter in or on the premises prior to one-half hour before sunrise or until one-half hour after sunset, except under the direction of or by permission from the Board of**

Selectmen, the Parks and Recreation Committee or its designated agents. (This provision shall in no way be intended to preclude authorized and regularly scheduled activities or events from occurring outside of the prescribed times.)

2. No person shall make or kindle any fire except in picnic stoves provided for that purpose or other designated areas provided for that purpose.
3. No person shall bring or carry any glass containers in the park.
4. No person shall throw, leave or discard any trash, rubbish or garbage except in containers provided therefor.
5. No person shall picnic except in designated areas.
6. No person shall use, consume, carry or bring any unlawful drugs upon or within the park for any reason.
7. Use of vehicles:
 - a. No parking is allowed, except in designated areas.
 - b. No person shall drive, operate or maintain any off highway recreational vehicle as defined in NH RSA 215-A:1(VII) in the park. "Off highway recreational vehicles" means any mechanically propelled vehicle used for pleasure or recreational purposes running on rubber tires, belts, cleats, tracks, skis or cushion of air and dependent on the ground or surface for travel, or other unimproved terrain whether covered by ice or snow or not, where the operator sits in or on the vehicle.
 - c. No person shall drive, operate or maintain any motorized vehicle off the roads and designated parking areas within the park.
 - d. Any off highway recreational vehicle within the park areas in violation of Section 7(b) may be impounded by the Merrimack Police Department for a period of not to exceed thirty (30) days. All expenses, i.e., towing or transportation and storage, shall be paid by the owner of said vehicle prior to redemption, such reasonable charges to be determined by the Chief of Police or his designated agent.
 - e. No person shall drive unmotorized vehicles in and around the park, i.e., bicycles.
8. No person shall bring or allow any animal to be in the park, except on a leash or in a cage.
9. No person shall carry or discharge firearms or throw stones or other harmful missiles. No hunting or trapping will be done or permitted on the premises, unless necessitated by reasons of wildlife manage-

ment, preservation, or conservation practices. Fishing shall be permitted at designated times and locations within the Park.

- 10. No person shall remove or deface any building, equipment, tree, shrub or flower located in the park.**
- 11. Any person violating the provisions of this chapter shall be guilty of a violation and shall be subject to a penalty not to exceed one thousand dollars (\$1,000.00) and payment of restitution. Such penalty and restitution shall be used to improve or repair the public park area where the violation occurred.**

A motion was made by Selectman Mackey, seconded by Selectman Dumont, to act on this article as read. The voters were then asked to defeat this article, as it pertains only to Martel Field, which is not included in and covered by Article 28 as regards the use of alcohol. The Moderator called the question and the motion was defeated.

At this point, Finance Administrator Robert T. Levan handed the Moderator the final budget figures that were approved by the voters at this annual town meeting, and she read it aloud: fourteen million five hundred twenty-three thousand six hundred twenty-three dollars (\$14,523,623.00).

The 1990 Annual Town Meeting adjourned at 11:47 P.M.

TOWN OFFICERS

REPRESENTATIVES TO THE GENERAL COURT

Frederick Ahrens
Leon Calawa, Jr.
Emma Dodge

Dennis Fields
Robert Kelley
Robert L'Heureux

Finlay Rothhaus

BOARD OF SELECTMEN

Robert W. Brundige, Chairman
John T. Mackey
Richard E. Dumont
John M. Francis
Kathy L. Wales

Term Expires 1991
Term Expires 1991
Term Expires 1992
Term Expires 1992
Term Expires 1993

TOWN MANAGER

Daniel C. Ayer

EXECUTIVE ASSISTANT

Patricia A. Blaisdell

ADMINISTRATIVE SERVICES OFFICER

James C. Pitts

FINANCE ADMINISTRATOR

Robert T. Levan

MODERATOR

Lynn Christensen

TOWN TREASURER

Jean G. Weston

TOWN Clerk-Tax Collector

Robert R. Morrill

DEPUTY TOWN CLERK-TAX COLLECTOR

Betty J. Spence

ASSESSOR

Dominic D'Antoni

PLANNING DIRECTOR

Charles Watson

———— **ZONING ADMINISTRATOR** ————

Michael Yeomans

———— **CODE ENFORCEMENT OFFICER** ————

Maurice J. Cote

———— **HEALTH OFFICER** ————

Nancy E. Bailey

———— **CHIEF OF POLICE** ————

Joseph R. Devine

———— **DEPUTY CHIEF OF POLICE** ————

William F. Mulligan

———— **COMMUNICATIONS SUPERVISOR** ————

Paul Bolieau

———— **FIRE CHIEF** ————

Charles Q. Hall

———— **DEPUTY FIRE CHIEF** ————

Joseph M. Comer

———— **AMBULANCE DIRECTOR** ————

Norman V. Carr

———— **EMERGENCY MANAGEMENT DIRECTOR** ————

Tony Pellegrino

———— **LIBRARY DIRECTOR** ————

Margaret E. Marshall

———— **DIRECTOR OF PUBLIC WORKS** ————

Douglas H. Starr*

———— **ASSISTANT DIRECTOR OF PUBLIC WORKS** ————

John M. Starkey

———— **ASSISTANT DIRECTOR OF PUBLIC WORKS—WWTF** ————

Larry R. Spencer

———— **HIGHWAY SUPERINTENDENT** ————

Bruce W. Moreau

———— **BUILDING & GROUNDS MAINTENANCE** ————

Philip F. Meschino

*Resigned 9/14/90

———— **EQUIPMENT MAINTENANCE** ————

Rossiter R. Holt, Jr.

———— **LANDFILL SUPERINTENDENT** ————

Boyd E. Trask

———— **RECREATION DIRECTOR** ————

John W. Petz

———— **BALLOT INSPECTORS** ————

(Terms Expire November 1992)

Democrat

Peggy Dwyer
Anne Goodridge
Mary Moriarty
Joseph Morton
Ruth Morton

Republican

David L. Christensen
Yvonne Hinckley
Fern Jones
Doris McIntire
Janet McKenna
Lucy Webster

———— **BUDGET COMMITTEE** ————

Stanley Heinrich, Chairman
Peter Karam, Vice Chairman
Michele Boutin
Linda Lockhart
Jeffrey Wade
Robert Blaisdell
Bradley Davidson
Brenda Grady
Valerie Walsh
George Fitch
Daniel Murray
Lon Woods
Richard Dumont
William Cote
Tony Pellegrino
Rita Carlton

Term Expires 1993
Term Expires 1991
Term Expires 1991
Term Expires 1991
Term Expires 1991
Term Expires 1992
Term Expires 1992
Term Expires 1992
Term Expires 1992
Term Expires 1993
Term Expires 1993
Term Expires 1993
Ex Officio Member
Ex Officio Member
Ex Officio Member
Secretary

———— **CONSERVATION COMMISSION** ————

Catherine G. Doyle, Chairman
Ted Parmenter, Vice Chairman
Tim Dutton
Brenda Grady
Bruce Smith*
David Thompson
Eber Currier
Kathy Wales

Term Expires 1993
Term Expires 1991
Term Expires 1991
Term Expires 1991
Term Expires 1991
Term Expires 1993
Term Expires 1993
Ex Officio Member

*Resigned 6/9/90

————— **DISTRICT COURT** —————

Charles Morrill	Justice
Gregory Michael	Special Justice
Lynn Killkelley	Clerk
Jane Ruder	Deputy Clerk
Maureen Murphy	Accounting Clerk
Phyllis Lottinger	Court Assistant II
Conrad Thibeault	Bailiff

————— **FOREST FIRE WARDEN AND
DEPUTY FIRE WARDENS** —————

Clarence P. Worster, Warden	Perley Rogers
Joseph Comer	Dennis Smith
Charles Hall	Robert Soucy
James Hall	Howard Young
Normand Pepin	

————— **HIGHWAY SAFETY COMMITTEE** —————

Joseph Devine, Chairman	Robert Mansperger
Roger Bellemore	Bruce Moreau
Norman Carr	William Mulligan
Joseph Comer	Tony Pellegrino
Charles Hall	Normand Pepin
Rossiter Holt, Jr.	Richard Todd
Robert L'Heureux	Robert Brundige

————— **MERRIMACK HISTORIC DISTRICT COMMISSION** —————

Robert Brundige	Term Expires 1991
David MacKenzie	Term Expires 1992
Jan Schneider	Term Expires 1992
Douglas Dickinson, Jr.	Term Expires 1993
Vesta Stenta	Term Expires 1993
Helen Lambard, Alternate	Term Expires 1992
Andrea Fagan, Alternate	Term Expires 1993
Robin E. Stains, Alternate	Term Expires 1993

————— **LIBRARY TRUSTEES** —————

Margaret Hamm	Term Expires 1991
Robert Kelley	Term Expires 1991
Patricia Heinrich	Term Expires 1992
Ellen Dube	Term Expires 1993
Christine Mauser	Term Expires 1993

PARKS AND RECREATION COMMITTEE

Joseph Martel, Chairman	Term Expires 1993
Dru Movizzo, Vice Chairman	Term Expires 1992
Laura Jaynes, Secretary	Term Expires 1993
Philip Dube	Term Expires 1991
Cornelius B. deVogel, Jr.	Term Expires 1991
Robert Millard	Term Expires 1991
Diane Pearce	Term Expires 1991
Oscar Decato	Term Expires 1992
Gene Bernier	Term Expires 1993
John Francis	Ex Officio Member
Michael Lovejoy	Ex Officio Member
David Orleans	MYA Representative

PLANNING BOARD

Nelson Disco, Chairman	Term Expires 1993
Richard Barry	Term Expires 1991
Maurice Lindsay	Term Expires 1991
Joseph Mitchell	Term Expires 1991
John Segedy	Term Expires 1992
Arthur Gagnon	Term Expires 1993
John Francis	Ex Officio Member

SUPERVISORS OF THE CHECKLIST

Helen Ahrens	Term Expires 1992
Donald Botsch	Term Expires 1994
Ruth Liberty	Term Expires 1996

TRUSTEES OF THE TRUST FUNDS

Robert Lessor	Term Expires 1991
David Johnsen	Term Expires 1992
David Christiansen	Term Expires 1993

ZONING BOARD OF ADJUSTMENT

Lea Anne Sarette, Chairman	Term Expires 1991
James Bedard	Term Expires 1991
Charles Roberts	Term Expires 1991
Bruce Nightingale	Term Expires 1993
Chester Porembski	Term Expires 1993
Cynthia Howe, Alternate	Term Expires 1991
Nancy Gagnon, Alternate*	Term Expires 1992
Lon Woods, Alternate	Term Expires 1992

*Resigned 5/90

ADMINISTRATIVE SERVICES OFFICE

1990 ANNUAL REPORT

Administrative Services Officer
Purchasing Assistant
Secretary

James C. Pitts
Cynthia M. Marineau
Theresa S. Mitchell

The primary goals of 1990 in Administrative Services shifted from personnel administration to the improvement of the town's purchasing procedures. With the addition of Cynthia Marineau, who moved from the Town Clerk/Tax Collector's office, we effected a considerable increase in the number of departmental purchases that could be consolidated and bought in bulk at reduced prices. One of our more notable (and luckier) achievements was locking in the town's winter supply of #2 fuel oil at slightly over 70 cents a gallon only five days before Iraqi tanks rolled into Kuwait.

We are also automating the purchasing system to provide faster processing, better monitoring of payments, and more control over proposals and bids to ensure that the town gets the best price possible.

The annual town auction in October disposed of unserviceable surplus, and unclaimed property. It also added \$6,930.50 to the town's General Fund. Paul Zyla and Tom Iverson again volunteered their auctioneering expertise to the town, and their cheerful humor overcame the cold and rain.

Negotiations with Local #320 of the International Brotherhood of Police Officers culminated in the April signing of a three-year contract to take effect in September and expire in August 1993. The town's Wellness Program began to support the national statistics indicating that wellness programs do reduce health insurance claims and help reduce the rate of increase in health insurance premiums. Our records for the previous fiscal year show that our program's participants used 61% fewer sick leave hours than did the employees who were not members of the program. The annual average of health insurance claims by a program participant was only 18% of the annual average of payments to a non-participating employee. The focus for the coming year will be to increase the program's attractiveness to a broader spectrum of employees and encourage more employees to develop healthier lifestyles. At present, 21% of the town's full-time employees are active members of the Wellness Program.

As always, we welcome questions, comments, and suggestions for improved performance at any time.

Respectfully submitted,
James C. Pitts
Administrative Services Officer

MERRIMACK AMBULANCE RESCUE SERVICE

1990 ANNUAL REPORT

ORGANIZATION

Director	Norman Carr, PA-C
Ambulance Officer	Eric Damon, EMT-I
Assistant Ambulance Officer	Michael Barb, PA-C
Training Officer	Francine Dupuis, EMT-P
Secretary/P.I. Officer	Stanley Heinrich, EMT-D

To the Honorable Board of Selectmen and the citizens of Merrimack, I herewith submit my report for the year 1990.

In 1990, your ambulance service responded to 835 requests for Emergency Medical Aid. This represents less than a 3% decrease in service requests from the 1989 level and returns to the 1988 level.

There were 657 patients treated and transported to local Medical Care Facilities. One third (164) of the people treated required Advanced Life Support (A.L.S.) services, while two thirds (493) were safely managed with Basic Life Support (B.L.S.) skills. Of the Merrimack Ambulance Rescue Service personnel 80% are non-paid volunteers who maintain certification in A.L.S. and/or B.L.S. on their own time.

Trauma patients totaled 258, and 90% of these resulted from motor vehicle accidents. Seven percent of the injured required A.L.S. services, while 36% of the 399 medical emergencies attended to required A.L.S. care. Overall, M.A.R.S. experienced a 4% increase in A.L.S. service requirements in 1990.

The first of the two new ambulances was placed into service near the end of 1990. This custom designed vehicle should enhance the delivery of services to Merrimack's citizens, and we look forward to the "sister ship's" introduction into service in early 1991. Updated equipment for these new ambulances has been purchased by the M.A.R.S. auxiliary. We are truly grateful for the support that M.A.R.S. receives from the auxiliary and that the auxiliary receives from Merrimack businesses and individuals.

Operational support from the Merrimack Fire Department, Police Department, Communications Center and Vehicle Maintenance Division contributes significantly to M.A.R.S. success. Merrimack is fortunate and Merrimack Ambulance Rescue Service is grateful for the "others" of the Emergency Medical Service Team in our town.

————— ACTIVE M.A.R.S. MEMBERS —————

As of December 1990

Town Employees:

D. Bertrand, EMT-P

F. Dupuis, EMT-P

D. Nickerson, EMT-P

M. Quirk, EMT-P

Volunteers:

M. Ansdell, EMT-A

P. Ansdell, MD

T. Arnold, EMT-1

M. Bachand, EMT-A

S. Bachand, EMT-A

M. Barb, PA-C

C. Carr, CPR

N. Carr, PA-C

A. Chaput, EMT-A

E. Damon, EMT-I

R. Dunn, EMT-A

A. Flint, EMT-A

J. Friedrichs, EMT-A

K. Galvin-Joki, EMT-D

S. Heinrich, EMT-D

W. Hicks, EMT-A

K. Judge-Raaberg, EMT-A

R. Leahy, EMT-D

W. McLaurin, EMT-A

C. Peterson, EMT-A

K. Peterson, EMT-A

W. Protas, EMT-D

J. Roberts, EMT-D

C. Silver, EMT-A

D. Wrobel, EMT-D

Respectfully submitted,

Norman V. Carr, PA-C

Ambulance Director

ASSESSING DEPARTMENT

1990 ANNUAL REPORT

For the period January 1, 1990, through December 31, 1990, the Assessing Department has scheduled equalizing of all taxable properties.

The Merrimack real estate market has declined during the last year. The period of 1979 through 1989 had a yearly average growth of 8 to 10 percent to the tax base. The year 1990 had a net growth of less than one percent to the tax base. Real estate values, bank health, infrastructure and other key economic indications of the State have declined during the past year. Many concerned property owners have inquired as to how this affects our recent equalization update of all properties.

It has been the Assessing Department's policy to maintain equity of assessments for similar property types rather than to quickly adjust to the rising or falling sales market. A parallelism can be given to a row of boats tied to a pier—as the tide goes out, all boats descend; conversely, as the tide rises, all are affected similarly.

The Assessing Department will maintain and use the April 1, 1989, tax base as the common yardstick to assessment equity. The courts have clearly held that taxes shall be laid, not merely proportionally, but in due proportion, so that each individual's just share, and no more, shall fall upon him.

In summary, I believe we can agree that property values are in a constant state of flux seldom remaining in a static mode. If we review the history of real estate values since the 1930's, we can confidently predict that a recovery in market values is a certainty in the not too distant future.

The office staff of Anne L. Whitney, Barbara A. Condon and Cathy Orff (also Jean H. Geiger's Friday visits) have continued to serve all Merrimack's citizens in a friendly and courteous manner.

Respectfully submitted,
Dominic S. D'Antoni
Assessor

===== CODE ENFORCEMENT OFFICER'S REPORT ===== 1990 ANNUAL REPORT

Issuance of building permits has declined generally since the 10-year peak in 1984. This year represented only a slight increase over 1989. However, 1990 does represent a 21% increase over the 1982 level. In 1990, we issued 730 building permits at a total valuation of \$19,287,059. Building permit fees collected were \$77,417.

———— PERMITS ISSUED 1989 ————

Single Family Dwellings	62
Multi-Family Dwellings	0
Residential Garages and Carports	21
Additions Other Than Residential	53
Addition to Single Family	326
Office Buildings	0
Electrical	80
Plumbing	22
Signs	35
Swimming Pools	35
Septic System Repairs	65
Demolitions	5
Amusement/Recreational	0
Public Works/Utilities	1
Industrial Buildings	0
Schools or Educational	0
Stores/Mercantile	1
Non-Residential Buildings	14
Miscellaneous	<u>10</u>
Total	730

YEAR	BUILDING PERMITS	SINGLE FAMILY
1981	579	52
1982	602	122
1983	952	220
1984	1,486	247
1985	1,324	219
1986	978	103
1987	987	117
1988	881	103
1989	711	56
1990	<u>730</u>	<u>62</u>
Total	6,367	905
Average	1,061	150

Building activity has increased slightly over 1989. The building division personnel are relatively as busy as they were during peak years. This continues to be an effective time to catch up on administrative work and to plan for busier times to come.

An often difficult job would be more so were it not for my able staff: Assistant Building Inspector George Couture, Office Manager Sally Raymond, Lena Cook and Catherine Nadeau.

Respectfully submitted,
Maurice J. Cote
Code Enforcement Officer

CONSERVATION COMMISSION

1990 ANNUAL REPORT

The year 1990 was a year of many accomplishments for the Commission. We implemented numerous projects that focused on our goals to protect wetlands, educate the public on environmental issues, protect and use land wisely, manage and protect wildlife and their habitat, and promote recreational enjoyment of our natural resources.

Of the many projects we implemented, none were so widely publicized as Earth Day 1990. Towns and cities worldwide, including Merrimack, celebrated the twentieth anniversary of Earth Day.

With the help of many volunteers, the Commission organized a day-long eco-fair that drew over 500 people. Held at Wasserman Park, people had the opportunity to learn about a number of environmental issues and what they could do to make a difference. Elementary and nursery school students participated in a poster contest, scuba divers cleaned the bottom of Naticook Lake, high school students planted lilac trees and families went on nature walks.

In our continuing effort to get people out on the Merrimack River, we co-sponsored four canoe trips with the Merrimack River Watershed Council and the Parks and Recreation Department. Over 200 people came out to experience the river and learn about the many benefits this valuable resource has to offer.

Another project directly related to the Merrimack River is the New Hampshire Heritage Trail: a 230-mile hiking trail that will follow New Hampshire's major rivers from the Massachusetts border to Canada. The Commission formed the Merrimack Heritage Trail Committee which is working to develop the portion of the trail that will run through Merrimack.

In response to numerous calls of flooding problems, as a result of our busy friend the beaver, the Commission developed a policy that identifies beaver management options and courses of action when flooding problems occur.

Despite the slowdown in the construction industry, the Commission reviewed eighteen dredge and fill applications. Of the applications that came before the Commission, we recommended approval of seventeen with specific restrictions and denial of one. The State Wetlands Board concurred with all but one of our recommendations, ruling to approve sixteen and deny two. We reported four violations to the State, all of which received further investigation, and some of which resulted in the levying of fines.

The Commission also published an awareness brochure, conducted field inspections for the wetlands inventory, sponsored the Lay Lakes Monitoring Program, hosted a meeting on wetlands applications procedures with the Southern New Hampshire Conservation Commission, assisted in obtaining

river access at Depot Street, participated in the Shoreland Protection Committee and began the development of a land acquisition policy.

The Commission welcomed full-time member Dave Thompsen and Selectmen's Representative and alternate member Kathy Wales to the Commission. The Commission would like to thank Bruce Smith, who stepped down from his position earlier this year, for his service and contribution. We would also like to thank the staff for their ongoing support.

As we move into the nineties environmental issues will continue to be of great concern. The Commission looks forward to the many opportunities that lie ahead, and as always, encourages the citizens of Merrimack to become involved.

Respectfully submitted,
Catherine Doyle
Chairwoman

MEMBERS OF THE BOARD

Catherine Doyle, Chairwoman
Ted Parmenter, Vice-Chairman
Brenda Grady
Walt Quist
Tim Dutton
Eber Currier
David Thompsen
Kathy Wales

MERRIMACK FIRE DEPARTMENT

1990 ANNUAL REPORT

To the Honorable Board of Selectmen and the Citizens of Merrimack, I herewith submit my report for the period from January 1, 1990, through December 31, 1990.

Suppression: Fire calls for the year 1990 have been reduced; and for the first time since 1984, we are under 1,100 runs. The lower number of incidents has many factors. For example, chimney fires have been greatly reduced due to many people having changed from wood fuel to coal, oil or gas for heat.

Brush fires: This year our fire prevention programs with the young people in our schools, plus the relatively wet season, have both played a part in the reduction of woodland and grass fires.

Box alarms have also decreased; better maintenance and a new system have helped created this reduction.

Most significantly, our structure fires are down again this year. It is our belief that the factors for this include good Fire Prevention Programs, proper code enforcement, an alert and more aware public, coupled with a quick efficient response of our suppression forces; all which have contributed to keeping our structure fire damage to a minimum.

Call Department: A heartfelt congratulations goes out to the officers and firefighters of the Call Division. This year for the first time in many years, we have had a significant increase in the number of new firefighters. This summer our department ran a recruitment drive culminating in the acceptance of ten qualified persons to begin training to become firefighters. These new members have been very active in participating in training to certify them as Level I firefighter, and we expect them to graduate by April 1991. Many thanks to Deputy Carrier Lt. Mike Currier, Lt. Jack Higgins and Joe Anello for their work in the recruitment drive and the ongoing activities of our Call Department.

Fire Prevention: Assistant Chief Joseph Comer: fire prevention and public education continues to be a high priority in the department. Inspection of all business and industrial buildings is an ongoing program to reduce fire losses. Over 1500 students participated in our Fire Safety Fair at the three elementary schools during Fire Prevention Week. Students learned the essentials of home fire safety, including escape training, "Stop, Drop and Roll," crawl low in smoke emergency, phone calling, the importance of working smoke detectors, and Know Your Firefighter. The lessons learned will last a lifetime and may someday save a life from the ravages of fire. In addition, many day care and kindergartens attended programs and tours of the fire station. Home fire inspections, wood and coal stove inspections are available by calling 424-3690 for an appointment.

It should also be noted that our Fire Prevention efforts are supported and enhanced by the Code Enforcement Officer Maurice Cote and his staff, and this effort is greatly appreciated.

Training Division: Deputy Chief H. Young: training has had a very busy year with everything from the basic courses for new firefighters to special classes in such subjects as Rescue from Heights, Rescue from Collapsed Buildings and Hazardous Material Training; new programs such as Critical Incident Stress and Incident Command System. As the department implements an Incident Command System, many hours in training, planning and writing of Standard Operating Procedures must be spent to complete this project. It should be noted that most of our Career Firefighters are Certified Level II; many have completed Certified Level III; 75% are Certified Emergency Medical Technicians; several have completed Education Methods allowing them to teach fire fighting courses; several have completed or are working on become State Certified Company Officers.

New Equipment: We have received and placed in service our new rescue truck. A new 4x4 pickup is expected by the end of January and will replace a 1962 Jeep forestry truck. A new combination water tank, pump and hose reel mounted in skid fashion to fit the pickup truck has arrived, and will provide us with a quick response vehicle for brush and other small fires in our community.

We have opened bids for a new pumper and are working at this time to determine which bid is in the best interest of the town. We expect delivery to be some time after July 1991. **NOTE:** You are always welcome to stop in to our stations and inspect your fire department equipment which is used to protect our town in case of fire or disaster.

Maintenance: Gary Woodward, Mechanic: Our department has a very proactive ongoing preventative maintenance program designed to keep our vehicles in good running condition and ready to perform. As part of this program, this year we are having our 1977 Mack Pumper refurbished with a new body and the cab rebuilt; our Ladder Truck is having extensive body work. We expect the Ladder to be back in service in early January and the Mack Pumper to be completed some time in February. Through good ongoing service and maintenance, we hope to provide safe, efficient Fire Rescue Response vehicles.

Communications: This year we have been working out the bugs in a new dispatch center. Thanks to Paul Bolieau, the Communications Supervisor, the new system continues to improve. Without his efforts, the transition would have been much more difficult.

For almost a year now, 911 has been in effect and has proved very beneficial to all the emergency services, reducing delays in calls and making it easier for our community to make an emergency call.

In summary, the year 1990 has been a very productive year for our Fire Department. We have seen the new Traffic Light Control System become a reality for most of our intersections in town. Many thanks to Doug Starr for his role in this project.

Our department's personnel, both call and career, deserve a large amount of credit for their dedication to the job of protection of life and property. We also owe a vote of thanks to all the departments in town who work closely to provide the citizens a safer place to live.

Our Ambulance Division, both career and volunteer, under the direction of Norman Carr, is second to none. Our Police Department and Communications Division make working together a pleasure. Merrimack is very fortunate to have emergency services that work together so well.

The Fire Department wishes to thank all other town departments for their continued cooperation throughout the year.

In closing, I wish to thank all the people of Merrimack, both employees and citizens alike, who have and continue to support our efforts to provide a fire-safe environment and help in the time of disaster.

Respectfully submitted,
Charles Q. Hall, Chief
Merrimack Fire Department

MERRIMACK FIRE DEPARTMENT

1990 FIRE ACTIVITY REPORT

TYPE OF INCIDENT	NO. OF RUNS
Structure Fires	10
Vehicle Fires	32
Box Alarms	219
False Alarms	0
Chimney Fires	11
Wood Stove	7
Furnace	12
Appliances	24
Flammable Liquid Fires	0
Flammable Liquid Spills	21
Gas Leaks	14
Odor of Gas	10
Arcing Wires	26
Water Search	2
Motor Vehicle Accident	136
Rescue	1
Rubbish/Dumpster	9
Smoke Investigation	76
Brush	29
Grass	2
Bomb Threat	7
Service Call	92
Rekindle	0
Chemical Problems	1
Miscellaneous	43
Mutual Aid Given	144
Medical Assist	155
Lightning Strike	0
Good Intent	4
Coal Stove	1
<i>Total</i>	1,088
<i>Total Number of Runs (Some runs duplicate listed)</i>	1,040
Industrial/Commercial Inspections	189
Oil Burner	112
Wood/Coal Stove	54
Cert. Occupancy	163
Assembly	58
In-Service	7
Welfare	29
Tank	14
Miscellaneous	15

Kerosene Permits Issued	10
Burning Permits Issued	833
Business Phone Calls	12,277

FIRE DEPARTMENT EMERGENCY NUMBERS

911
2222

FIRE DEPARTMENT BUSINESS NUMBERS

424-3690
424-4704

PRESENT MEMBERS OF YOUR FIRE DEPARTMENT

PERMANENT

Chief C. Hall
Asst. Chief J. Comer
Deputy Chief H. Young
Fire Inspector C. Chalk
Captain J. Hall
Captain R. P. Soucy
Captain D. Smith
Lt. W. Cashin
Lt. L. Rothhaus
Lt. R. Hansen
Lt. C. Smith
Lt. R. Todd
N. Pepin
D. Parenti
W. Perkins
M. Akerstrom
M. Bechard

D. Belanger
J. Belanger
D. Trepaney
C. Nelsen
D. Duda
R. Pierson
G. Regan
S. Simpson
D. Joki
B. Cornelius
N. Carr, Jr.
G. Beland
T. Kennedy
R. Barrows
P. Kerr
G. Woodward, Mechanic
F. Nephew, Secretary

CALL FIREFIGHTERS

Dep. Chief M. Carrier
Lt. M. Currier
Lt. Jack Higgins
J. Anello
J. Beaumont
R. Blanchette
G. Burpee
T. Chmielewski
W. Crenshaw
S. Desrosiers
R. Foster
J. Fries
J. T. Hall
H. Decato (Leave of Absence)

E. Higgins
E. Holbrook
M. Hunt
J. Marcel
M. Marcel
H. Martin
T.D. Rocca, III
P. Rogers
D. Starr
C. Worster
R. Zinsmeister
Pat Henking (Chaplain)
D. Yancy (Chaplain)

===== **REPORT OF TOWN FOREST FIRE WARDEN** =====
AND STATE FOREST RANGER

During calendar year 1990, the State of New Hampshire experienced an average number of wildfires. The three leading causes of these wildfires were fires kindled without written permission of a Forest Fire Warden, children and debris burning fires that escaped control. All of these causes are preventable, but *ONLY* with your help.

Please help our town and state forest fire officials with forest fire prevention. By New Hampshire State law (RSA 224:27 II) requires that, "No person, firm or corporation shall kindle or cause to be kindled any fire or burn or cause to be burned any material in the open, except when the ground is covered with snow, *without first obtaining a written permit from the Forest Fire Warden of the town where the burning is to be done.*"

Violations of RSA 224:27 II and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$1,000 and/or a year in jail, and you are also liable for all fire suppression costs.

The State of New Hampshire, Division of Forests and Lands assisted many towns in wildland fire suppression during 1990 including a 262-acre fire in Moultonboro and several fires in Hooksett.

In 1990, the New Hampshire Division of Forests and Lands trained 844 local Wardens and Deputy Wardens in the Incident Command System (ICS), an incident management system for all types of emergencies. In 1991, Wardens will be trained in the use of Class A foam in wildfire suppression.

If you have questions regarding New Hampshire forest fire laws, please contact your local Forest Fire Warden State Forest Ranger, or the Division of Forests and Lands at 271-2217.

———— **FOREST FIRE STATISTICS – 1990** ————

	<i>State</i>	<i>District</i>	<i>Town of Merrimack</i>
Number of Fires	489	27	30
Acres Burned	473	10	5

HEALTH DEPARTMENT

1990 ANNUAL REPORT

During 1990, the Health Division activities were focused primarily on food service inspections and septic system inspections.

We issued 92 food service licenses this year, an increase of 12 over the preceding year. Routine inspections were conducted as well as 22 inspections for new businesses or those which changed ownership during the year. There were also 7 inspections made because of complaints.

There were 9 day care and foster home inspections performed.

We again responded to a variety of complaints: 5 involving animals, 7 regarding trash, 33 miscellaneous complaints, and 9 regarding septic systems. Regarding newly constructed buildings, 51 septic systems were installed, 57 systems were replaced of the same size/same location genre, and 7 newly designed systems were installed to replace those which had failed and could not be replaced in kind. This resulted in 276 inspections conducted.

Increasing environmental concerns resulted in numerous requests to have water in roadside swales, ponds and brooks analyzed to determine if contamination might be present. This resulted in our wastewater treatment laboratory conducting a total of 128 tests for the Health Division on the samples submitted. It was not necessary to take any action as a result of our investigations.

We observed 55 test pits/percolation tests and participated in 2 soil redefinitions.

Clean-up from the oil spill of 3,000 gallons of #2 fuel oil into Naticook Brook in December 1989 continued during the winter of 1990. This resulted in 14 inspections before the brook was satisfactorily clean.

The United States Environmental Protection Agency continued the super fund work at New Hampshire Plating. That site was secured for the winter just before Christmas with the expectation that work would commence again in the spring.

As always, we are grateful for the combined efforts of Officer Manager Sally Raymond and also Lena Cook and Cathy Nadeau who contributed so much to the operation of this division.

Respectfully submitted,
Nancy E. Bailey
Health Officer

HISTORIC DISTRICT COMMISSION

1990 ANNUAL REPORT

The Merrimack Historic District Commission was created by action taken at the 1990 annual town meeting by the voters when they approved article #24 on the warrant to create the Commission. Article #25 of the 1990 annual town meeting approved by the voters established membership on the commission to be five citizens as members and five additional citizens as alternate members.

In October 1990, the Board of Selectmen appoint the following members to the Commission: Doug Dickinson, Jr., David MacKenzie, Jan Schneider, Vesta Stenta, and Bob Brundige as the selectmen's representative. The following citizens were appointed as alternate members: Andrea Fagan, Helen Lambard, and Robin Stains. The Commission is currently seeking two individuals to fill the two vacant alternate slots.

The first meeting of the Commission was held on October 25, 1990, with Bob Brundige as Acting Chairman. A general discussion of the purpose of the Commission was discussed. Planning Director Charles Watson, Historical Society President Joyce Bishop, and the Nashua Regional Planning Commission's Lisa Mausolf volunteered to be advisors to the Commission. The Commission gratefully accepted them and acknowledges their contribution.

Election of officers was held in December 1990. Elected were Bob Brundige, Chairman; David MacKenzie, Vice Chairman; and Jan Schneider, Secretary. The first few meetings were general discussions as to the duties of the Commission and the direction in which it would go by establishing goals and bylaws, which were adopted at the December 1990 meeting. The immediate goal was to conduct a historical resource survey of the town to include historical structures and sites. This survey is currently underway.

As the newest Commission in town, we feel we have made significant strides and look forward to becoming an important part of our community. We would be remiss if we did not acknowledge the Selectmen's Executive Assistant, Pat Blaisdell, for her assistance and advice in getting our Commission underway.

Respectfully submitted,
Robert W. Brundige, Chairman

MERRIMACK PUBLIC LIBRARY

1990 ANNUAL REPORT

The year was a milestone at the Merrimack Public Library, since we finally switched to an automated circulation system and automated card catalogs! I would like to thank my staff, especially Joyce Purinton, Janet Angus, and Madeline Bennett for their diligence that brought us to this exciting point. I would also like to thank all of our library users who were patient with us as we learned completely new ways of doing things.

Our library circulation went up a healthy 7%, and we registered almost 7,500 library users in our first six months on-line. During times of economic downturn, our business always increases, and we welcome this challenge and try hard to accommodate all of our users.

We have greatly expanded our business collection, and have many guides to seeking employment, relocating, resume preparation, and other job-related aspects. Our guides to corporations, our newspaper collection, and our telephone books also aid job seekers.

A new and important addition to our library staff is Dianne Hathaway, the Head of Reference and Interlibrary Loan. Dianne comes to us by way of Hesser College, where she was Head Librarian for seven years. Dianne replaces Mary Gwosch, who left to become Head of Reference in Wethersfield, Connecticut.

Our Children's Room continues to be busy, and the Children's Room staff did a wonderful job with their popular "Readers of the Round Table" summer reading program. We co-sponsored with the schools our first annual "Give Your Tube a Break" program, a period where children were asked to pledge to watch less television for two weeks. This project worked well, and we are repeating it again this year. We continue to enjoy a good working relationship with both the school library staff and the school administration.

Our biggest problem in the next few years will be lack of space. With town Capital Improvement projects stalled due to lack of funds, we are forced to explore ways of eking out more space within our existing building. Reluctantly, we will be converting our Lowell Room, currently used by many groups for meetings and by the Historical Society to store their materials, into book stacks to house our expanding collection. We hope that this will be a temporary move, and that we will eventually be able to reclaim this room for other purposes.

"My job is to give the people what they want when they come to the library." We strive hard to not only provide our users with the material they need, but to also do it in a cheerful and efficient manner.

Respectfully submitted,
Margaret E. Marshall
Library Director

Library Director

Head of Technical Services
Library Aide
Library Aide

Head of Adult Services

[illegible]

Reference Librarian
Interlibrary Loan Librarian

Children's Librarian
Library Aide
Library Aide
Library Aide
Page

CUSTODIAL SERVICES

Ralph Schofield
James Tarr

Joan Vadney

VOLUNTEERS

Edith Bullard

Jane Cooper

STATISTICAL REPORT

Circulation

Adult Fiction	76,766
Adult Non-Fiction	37,363
Paperbacks	4,773
Children's Fiction	29,669
Children's Non-Fiction	8,424
Magazines	10,731
Records	780
Sound Recordings	3,204
Video Recordings	3,866
Other	2,222
Total	177,798

Note: At this time, statistics for children's material is included with the adult statistics. We hope to change this aspect of our automated system.

LIBRARY RESOURCES

Number of Volumes as of 1/1/89	52,652
Number of Volumes Added:	
Adult Fiction	1,514
Adult Non-Fiction	1,729
Children's Fiction	
Children's Non-Fiction	
Total Number of Volumes Added	3,830
Total Number of Volumes as of 12/31/90	
Number of Recordings Owned	681
Number of Magazine Subscriptions	210
Number of Newspaper Subscriptions	115
Number of Microfiche	21,412
Number of Videocassettes	497
Number of Audiocassettes	437

MERRIMACK PUBLIC LIBRARY

BOARD OF TRUSTEES

1990 ANNUAL REPORT

The five member Board of Trustees submits this report and expresses appreciation to the staff for their exemplary performance in fulfilling the library mission—service to both young and adult.

The trustees finalized a revision of the Policy Manual to reflect current trends and 1990 outlooks. The By-laws of the Board of Library Trustees were revised and updated.

Other improvements or additions to the library panorama of service consist of: additional lighting in the parking area, an outside phone booth at the front entrance for non-business calls, and the formulation of a professional plan for preservation and enhancement of the outside grounds. This prospectus was prepared with help by the County Extension Service.

Future space needs of our town library system have been incorporated into the Master Planning Document for the town. The trustees are cognizant of the economic picture as this report is being prepared, however. A book drop was installed at the South Merrimack Fire Station for the convenience of patrons in that area of town and regular pickups are in effect.

We commend the library director for her efforts in accomplishing on-line circulation and on-line card catalogs. Once again, Merrimack keeps pace as the 21st century looms.

In the coming years, the trustees will endeavor to continue to effect the high degree of mutual understanding that is developing between the Merrimack Public Library and the Town of Merrimack. The support of town departments such as Public Works, Administrative Services and Public Safety have aided the library in serving the citizens of Merrimack. Thank you! We look forward to working with the library staff and town officials to plan for and serve the needs of our growing community.

Respectfully submitted,
Robert Kelley, Chairman
Patricia Heinrich, Treasurer
Christine Mauser, Secretary
Margaret Hamm
Ellen Dube

--- --- NASHUA REGIONAL PLANNING COMMISSION --- ---

1990 ANNUAL REPORT

This past year saw our concerns about the pace of local development quickly replaced with considerable anxiety over the health of our regional economy. As a result, like it was for our constituent jurisdictions, 1990 was a year of transition, consolidation and cost-cutting for the regional planning commission; but it was also a period of considerable accomplishment in service to our member communities.

In Merrimack, 1990 was a particularly busy year with work on such projects as the Master Plan Update, Geographic Information System (GIS) development and the Depot Street river access facility. Under the direction of the Planning Board, staff researched and prepared *Natural Resources, Land Use and Community Facilities and Services* sections of the Master Plan. Working with the Planning Director, NRPC prepared a revised base map for the town and completed a digital water system overlay as a first step in GIS data base development. Also, we assisted in the preparation of a grant application (which has since been ranked first in the competitive award process) to fund a public access facility at the end of Depot Street in northern Merrimack.

Other notable accomplishments of 1989:

--- LAND USE ---

- Provided part-time professional planning assistance to three other local planning boards through the "circuit rider" program.
- Assisted a number of member communities in drafting or revising zoning ordinance sections, subdivision and site plan regulations and capital improvements programs.
- Maintained a regional historic preservation program and assisted in a variety of historic resources surveys, National Register nominations, local preservation plans and historic district ordinances.
- Conducted a number of individual project impact analyses.
- Completed three comprehensive master plan projects and contributed in drafting or revising master plan components for two other communities.
- Conducted planning board training workshops to assist local members in better understanding responsibilities, procedures, land use regulations and development review techniques.

--- TRANSPORTATION ---

- Began an update of the Comprehensive Nashua Area Transportation Study to develop a long range highway plan for the region.

- Prepared an updated Transportation Improvement Program in cooperation with local, state and federal agencies that provides a priority list of transportation projects in the region.
- Compiled the annual *Nashua Area Transportation Data Abstract* as a single source reference document to serve the transportation-related information needs of both public and private entities.
- Maintained the regional traffic count system, with counters at over 90 locations throughout the area, to provide the most accurate and current data for traffic analysis.
- Undertook the annual air quality assessment with the NH Air Resources Division and the NH D.O.T. to assure local attainment of the National Ambient Air Quality Standards.
- Completed Phase II: Implementation Alternatives of the Nashua Passenger Rail Study and provided staff support to the Legislative Advisory Committee continuing to work toward returning passenger rail service to the Nashua region.
- Coordinated the public participation component, conducted a land use and demographic analysis of the target area, and chaired the local steering committee for the Route 101-A Bypass Study.
- Conducted a variety of project specific traffic impact and access analyses at the request of local planning boards and municipal officials.
- Continued to work with local and state officials on the implementation of the region's major transportation projects including the Circumferential Highway, the widening of the F.E. Everett Turnpike, the proposed Southwest Parkway and the Broad Street river crossing.

INFORMATION AND MAPPING SERVICES

- Continued in the role of Regional Data Center for the U.S. Bureau of the Census.
- Monitored development and collected data on changes in residential, commercial and industrial land uses.
- Conducted and published an annual survey of municipal building and development fees assessed by the region's communities.
- Continued development of the geographic information system (G.I.S.) to enhance our capacity for computer based mapping and information management.
- Among other local assistance projects, produced a digital map and data file for the Mount Vernon Cemetery Association.
- Monitored state and federal legislative initiatives and maintained close contact with state operating agencies on issues of local concern.

- Continued to staff the Nashua Region Solid Waste Management District in pursuit of an intermunicipal approach and completed the state's required solid waste management plan for the district.
- In conjunction with the Solid Waste Management District, conducted spring and fall household hazardous waste collection days at multiple sites in the region.
- Prepared local water resource management and protection plans and conservation plans for member communities.
- Worked with the Department of Environmental Services on developing a statewide Wellhead Protection Program to meet E.P.A. requirements and to assist local governments in managing productive groundwater resources.
- Completed an Intermunicipal Aquifer Study assessing the local development and land use regulations affecting regional groundwater resources underlying multiple jurisdictions.
- Functioned as the regional coordinator for the Governor's Recycling Program and assisted member communities in pursuing recycling grant assistance.
- Conducted a wetlands workshop to inform local officials, developers and interested citizens of wetland functions and the regulations affecting wetland disturbance.
- Began a multi-year Lower Merrimack River Basin Initiative to investigate and implement development practices to reduce the impacts of nonpoint source pollution in the river corridor.
- Represented the region on the Governor's Heritage Trail Advisory Committee and assisted member communities in developing plans for local trail segments.

Respectfully submitted,
Don E. Zizzi
Executive Director

PARKS AND RECREATION

1990 ANNUAL REPORT

The first season at Wasserman Park was a successful one. Two vacation camps were offered to coincide with the public school vacation and were well-received by both children and parents. The same program will be offered in 1991.

All programs offered by Parks and Recreation were met with success. They included indoor golf lessons for teens and adults, junior tennis, junior golf, swimming lessons, basketball, and baseball. Approximately 1,000 people signed in during the course of the summer for daily swimming. Several private organizations and businesses used the Park for their programs and outings.

Three major improvements at Wasserman Park are the new parking lot, created to accommodate public parking; a new boiler system in our all-season function hall; and a new pump and filtration system for the pool which was installed to meet town and state safety standards.

In August of 1990, Recreation Director John Petz was felled with a ruptured Achilles tendon during a tennis demonstration, which resulted in the appointment of myself, David Osborn, as Acting Director. Our goals for 1991 include research and development of programs that meet the needs and desires of the adults and children in the community; to advertise and promote Wasserman Park to the public so that it obtains maximum usage; and to maintain a good solid working relationship with the Merrimack Youth Association, the schools, our senior citizens and all community organizations that have the same common purpose of improving and enriching the lives of the citizens of Merrimack.

Respectfully submitted,
David F. Osborn
Acting Recreation Director

PARKS AND RECREATION COMMITTEE

Joseph Martel, Chairman
Drusilla Movizzo, Vice Chairman
Laura Jaynes, Secretary
Diane Pearce
Philip Dube
Oscar Decato
Robert Millard
Gene Bernier
C.B. deVogel
Michael Lovejoy, School Board Representative
John Francis, Selectmen's Representative
David Orleans, MYA Representative

PARKS AND RECREATION DEPARTMENT

John W. Petz, Director
David F. Osborn, Acting Director
Sybil Rocca, Information Aide
Perley "Barney" Rogers, Maintenance Supervisor
Steve Curtis, Maintenance I
Tom Hudon, Maintenance I

MERRIMACK PLANNING BOARD

1990 Annual Report

The Merrimack Planning Board held 37 publicly advertised meetings during 1990, for a total of 157 individual public hearings. Of these, there were 13 conceptual discussions; 12 residential subdivisions, 34 commercial projects, and 15 industrial projects. The Board held 6 hearings on such long-range planning items as the Capital Improvements Program, Geographic Information Systems, and the Route 3 Action Plan. The remainder involved discussions of long-range budgeting, the Master Plan, the Zoning Ordinance, Route 3, the Subdivision Regulations, statewide legislation, administrative matters, litigation, public utilities, home occupations, the condition of infrastructure, and the annual reorganization meeting.

These actions resulted in approval for 14 conventional subdivision lots, and 73 cluster development lots—a redesign of the Rolling Ridge cluster on Turkey Hill Road. Also approved were 17 non-residential site plans of which 4 were for Home Occupations. Regarding road, sewer, drainage, and other bonds, the Board posted 11, reduced 7, released 17, and called 3 bonds.

The Planning Board took action on 4 major long-range planning concerns:

- 1) The Board analyzed and held public hearings on a six-year Capital Improvement Program.
- 2) The Board recommended that Route 3 Action Plan engineering funds be included in the 1990 Public Works Budget. This was accomplished and the Town entered into a contract with Kimball-Chase to develop engineering details for Phases I, II and the Phase III Stopgap approach of the Route 3 design (from Greeley Street north to Baboosic Lake Road). The work is underway and should be presented to the town in early 1991.
- 3) The Board presented 9 proposals for changes to the Zoning Ordinance which were acted favorably upon at Town Meeting. These included ordinance definitions, criteria for Home Occupations which do not have to come before the Board for review, changes to permitted uses in the Aquifer, Wetlands, and Flood Hazard Conversation Districts, changes in the location of on-site waste disposal areas in relation to lot lines, changes to perc test requirements, changes in septic design to address drainage, new definitions in the Sign Ordinance, redefinition of ordinary household repairs not requiring a building permit, and additional parking requirements for multi-family dwelling units.
- 4) The Master Plan Advisory Committee, comprised of 33 citizens, continued work on updating the 1982 Master Plan. The Nashua Regional Planning Commission, under contract with the Board, held 7 meetings with the Board regarding Policy Development, Natural Resources,

Existing Land Use, and Community Facilities. The Board and its Advisory Committee met separately with officials at the Merrimack Village District, the School Board, and with town officials to discuss solid waste and recreation. Draft elements of the updated plan have been submitted to the Board for review. Completion of the Master Plan update is scheduled for late 1991.

The Planning Board continued work with the NH Department of Transportation, the Legislative Delegation, and the Board of Selectmen and other Town groups and saw the successful completion of the Industrial Interchange (Exit 10) and the Bedford Road Ramps (Exit 12). Reconstruction of the Greeley Street interchange (Exit 11) by the State of New Hampshire is scheduled to begin in the spring of 1991.

The town-owned Depot Street access point to the Merrimack River moved another step closer to development. With the help of the Nashua Regional Planning Commission, the town submitted an application to the State Parks and Recreation Division of the Department of Resources and Economic Development and, as of year end, had received notification of receipt of a \$25,000 grant to help develop the access point. Matching funds or in-kind services will be raised by the town to complete the project which will consist of a carry-in small boat accessway to the Merrimack River.

Mr. John Francis continued in his appointment as the Selectmen's representative to the Planning Board. The Board of Selectmen reappointed Mr. Nelson Disco and Mr. Arthur Gagnon to three-year terms. Mr. Disco was re-elected Chairman and Mr. John Segedy was re-elected Secretary at the annual reorganization meeting of the Board which took place on June 12, 1990.

The Planning Board wishes to thank those interested citizens who are serving on the Master Plan Advisory Committee:

Ken Asai
William Barry
Natalie Beckley-Manor
Robert L. Blasidell
John Campanello
William Cheney
William Cote
Ronald Douville
Catherine Doyle
John Harvell
Paul Konieczka
Fred Swanson
Adrieth Tarleton
Theodore Trask
James Pitts
Douglas Starr

George Keller
Mark Kirouac
Helen Lewerenz
Michael Lovejoy
Christopher Lorrain
Charles H. Mower
Bruce Nightingale
Charles Nute
George Overton
Jan Schneider
Vesta Stenta
Barbara Walter
Lon Woods
Joseph Devine
Charles Hall
John Petz

The Planning Board also wishes to thank its staff, Charles Watson, Planning Director, Michael Yeomans, Zoning Administrator, Jean Weston, Clerk to the Board, Jeanne Reed and Evelyn Gillis for their capable assistance during the year.

Respectively submitted,
Nelson R. Disco, Chairman

MEMBERS OF THE BOARD	EXPIRATION DATE OF TERM
Nelson R. Disco, Chairman	April 1993
John J. Segedy, Secretary	April 1992
Arthur L. Gagnon	April 1993
Maurice P. Lindsay	April 1991
Joseph E. Mitchell	April 1991
Richard W. Barry	April 1991
John M. Francis	May 1992

MERRIMACK POLICE DEPARTMENT

1990 ANNUAL REPORT

Honorable Members of the Board of Selectmen

Honorable Town Manager of the Town of Merrimack

Ladies and Gentlemen:

The 1990 Annual Report of the Merrimack Police Department is proudly presented to you and the Citizens of the Town of Merrimack. You will find, once again, that this year's report is more than a compilation of statistics. It identifies the dedicated men and women who serve the Town of Merrimack day in and day out, describes many of the tasks they are called upon to perform and illustrates some of the many more notable events of the past twelve months.

We would not have been able to accomplish our tasks, however, without the cooperation and guidance of the Board of Selectmen and Town Manager, the continued assistance we receive from other Town Departments, and most important, the support we receive from the citizens of our town.

Respectfully submitted,
Joseph R. Devine
Chief of Police

MERRIMACK COMMUNICATIONS CENTER

SUPERVISOR
Paul J. Bolieau

DISPATCHERS

Agnes Warrington
Michele Dudash
Jerri Landis

Pamela Jackson
Cheryl Nolan
Joe Anello — Part Time

In Case of Emergency: If your telephone exchange begins with
 424 or 429, DIAL 9-1-1
 All Others Dial 424-2222

For Business Dial: 424-2378 or 424-3774

COMMUNICATIONS CENTER ACTIVITY DURING 1990

Telephone Calls Placed	12,773
Telephone Calls Received	50,856
Radio Transmissions	332,715
False Burglar Alarms	589
Good Morning Calls	2,391

The year 1990 was a very active year in Communications with the first, full year for dispatching the Fire Department and also the first, full year of 9-1-1. The transition to both of these new elements has gone fairly smoothly. The fire dispatching has been a new experience for most of the dispatchers, as they have never dealt with Fire Department terminology prior to this. The 9-1-1 has been a big asset to the Town of Merrimack, if for no other reason than it has cut down on the number of prank calls which are received by the Communications Center. Fire dispatching, in itself, can be very complex if you are not familiar with the various types of apparatus; however, we were able to help the dispatchers in this respect by sending all of them to the Fire Department where they were given a tour of all of the Fire Stations and the various types of equipment, and their functions were explained to them.

During the past year, we also made major upgrades to the police computer system. This required a large scale effort on the part of all the dispatchers in entering information into the computer so that we were able to get this all accomplished in a timely manner. At this time, I would like to thank them all for their efforts. With these upgrades, we are able to identify problem areas much more quickly and come up with information about different kinds of items in minutes, which prior to this might have taken hours, if not days, to put together. We still have a way to go to have a complete system and hope to accomplish this task within the next couple of years.

We also went through the timely and orderly conversion to a new phone system for all of Town Government. This was a badly needed item, particularly in Communications where we had reached the end of the road as far as the equipment being able to handle more phone lines. This new system gives us plenty of room for growth within the town. It also gives us the capability to transfer calls to any other department within the Town Government instead of having to give the caller the phone number if they should have the wrong department.

During 1990, we also continued with our multi-year program of upgrading the radio systems for all Town Departments. This program started in 1988 and is expected to be completed in about another three years. One of the most important issues in this program is an item which was pointed out to us during the Emergency Disaster Drill held several years ago, which was that we lacked intra-departmental communications. Keeping this in mind and having held meetings with all department heads involved, the plan to upgrade and standardize radios was set in motion. This, along with the fact that all of the departments involved in Emergency Services have had an increase in activity and the fact that air time is precious, has shown us the need to streamline communications and there are several projects going on at this time to accomplish these tasks.

The year 1990 came to a close in the Communications Center with the end of an era. On December 31, 1990, Dispatcher Agnes Warrington retired from the Town of Merrimack after having served the town for more than 18 years. Agnes was an inspiration to all of us in showing us that even after having been

on the job that many years and the fact that she didn't start out in this field at a young age as most of our dispatchers have today, that when you enjoy going your job as much as Agnes did, age has no boundaries. Agnes could always be counted on to be there when the chips were down, many times working 12- and 16-hour shifts to fill in when we were shorthanded. She might have just gone home after the completion of a particularly hard shift and, if something came up and we were short a dispatcher, you could call Agnes, and she would be there. Agnes, you will be greatly missed.

In closing, your Communications Center would like to thank everyone, in particular Chief Hall and Deputy Chief Comer, for their patience during this first year of the transition of Fire Department Dispatching being done by the Communications Center. Without them, we could not have accomplished this task as easily as we did. I would also like to thank the Town Manager and the Board of Selectmen for their consideration and understanding of such a critical function of the town.

Respectfully submitted,
Paul J. Bolieau
Communications Supervisor

———— PATROL DIVISION ————

Depending on the time of day, the Town of Merrimack is patrolled by a minimum of four (4) officers and from 10 a.m. until 2 a.m. a fifth officer is assigned to patrol duty. All marked police vehicles are used by the Police Department. Officers assigned to the Patrol Division work on a rotating shift every six weeks. The shifts being 11 p.m. to 7 a.m./7 a.m. to 3 p.m./and 3 p.m. to 11 p.m.

It has been a common misconception that the 11 p.m. to 7 a.m. shift's main concern is door checks. While this is a worthy endeavor performed on a regular basis, a good officer does much more in the course of his duties. Monitoring of late night traffic and the recall of specific vehicles in certain places have played a major role in solving thefts and burglaries. During winter months, officers watch for telltale chimney smoke, indicative of poor ignition to an oil furnace. A call to the Merrimack Fire Department may save both money and possibly the lives of the inhabitants. The 3 p.m. to 11 p.m. shift is commonly thought of as the most active shift. Occurrences such as domestic violence and missing persons (mostly juveniles) are a large part of the workload. Motor vehicle enforcement is also a major part of the duties during these patrol hours. Day shift personnel wear many hats. If a Crossing Guard is unavailable, an officer will assume this duty. Early morning accidents and business alarms constitute major workloads of the day shift.

While it may appear that the respective shifts have segments of police work applicable only to them, the main function of patrol officers is to serve and protect the citizenry of Merrimack.

The members of the Patrol Division are:

Deputy Chief William F. Mulligan — Patrol Commander

Lt. Robert Ritchie — Shift Supervisor

Lt. Paul Stavenger — Shift Supervisor

Lt. Michael Milligan — Shift Supervisor

Sgt. Lawrence Westholm — Asst. Shift Supervisor

Sgt. Michael Dudash — Asst. Shift Supervisor

Sgt. Mark Doyle — Asst. Shift Supervisor

Off. Brian Boulay

Off. Timothy Connell

Off. Richard Desmond

Off. Daniel Edmonds

Off. Dennis Foley

Off. Dean Killkelley

Off. Walter Kwiecinski

Off. Ronald LeVierge

Off. John Maille

Off. Christopher Morency

Off. Michael Murray

Off. Scott Park

Off. Paul Poirier

Off. Carl Scott

Off. Kenneth Stimson

Off. Paul Trepaney

———— SPECIAL POLICE OFFICERS ————

S/O Darren Cossette

S/O Alan Doty

S/O Lawrence Doty

S/O Kennedy Richard

S/O Erik Sobel

D/O Mary Vandermeer

S/O Arthur Dunn

———— ADMINISTRATIVE SERVICE DIVISION ————

The Administrative Service Division is made up of people who are the inner working of your Police Department. This very vital function is the support group needed by the officers who operate on the front line and perform other observable community functions.

This Division is made up of the following:

Lt. Thomas F. Iverson, Jr. — Department Prosecutor & Department Training Officer

Off. Bradford Cross — Community Service Officer

Maureen Minton — Animal Control Officer

Willard Brown — Part-time Animal Control Officer

Roy Ingerson — School Crossing Guard

Thomas Iverson, Sr. — School Crossing Guard

Carol Yule — Secretary to the Chief

Joan Vasco — Records Clerk

Judy York — Records Clerk

Kathleen Hart — Part-time Records Clerk

———— CRIMINAL INVESTIGATION BUREAU ————

The basic task of this Bureau is to provide specialized investigative service to the Citizens of Merrimack. Frequently the Bureau is called upon to perform tasks which don't come under the daily routine of patrol operations such as surveillance, crime follow-up, dignitary protection, and other undercover operations.

The members of this Bureau include:

Det./Lt. William C. Miller
Juv./Det. Ronald Ketchie
Det. James Hughes
Det. Peter Albert
Det. Theodore Curtis
Barbara Mitchell — Secretary

During this calendar year, the Department continued its policy of cross-over training. This function serves not only as a training exercise for newer members of the Department but helps the Criminal Investigative Bureau to distribute it's workload in a more even manner.

Merrimack, like many other communities around the country, realized an increase in violent-type crimes, such as assaults. The Criminal Investigative Bureau, like all members of the Police Department, will strive to meet its major goal to continue to actively pursue criminals and will continue to bring them before the courts. Once again, we ask for assistance from the citizens of Merrimack to help us in these efforts. It is only with the assistance of all citizens that the police are able to provide the protection that you deserve.

———— NARCOTICS UNIT ————

The Merrimack Police Department's Narcotic's and Intelligence Unit is in its second year of operation. The unit is responsible for investigating such crimes as Narcotics Violations, Alcohol Violations, and Weapons Violations. These are crimes which often require activities such as surveillance, under cover operations, and Search Warrants.

The unit is also responsible for collection of intelligence information regarding criminal activity within our community and throughout the state.

This year, the Narcotic's Unit participated in eight Search Warrants, thirty-one arrests for Drug Violations, thirty arrests for other offenses such as Alcohol, Weapons, and Motor Vehicle Violations. The Narcotic's Unit initiated four Seizures of Property and Assets, which were connected to Violations of the Controlled Drug Act and participated in joint investigations with other local, state, and federal agencies.

Thee cooperation we have received from members of the community has been our best asset in our goal of a Drug Free Merrimack.

D.A.R.E. OF MERRIMACK

School Year 1989-1990

Beginning in September of 1989, the Merrimack Police Department began a course of drug education instruction within the Merrimack school system known as D.A.R.E.—Drug Abuse Resistance Education.

The D.A.R.E. instruction was presented by Det. Ron Ketchie, a certified D.A.R.E. instructor, to students in the sixth grade at the Mastricola Middle School. During the course of the school year 1989-1990, Det. Ketchie presented D.A.R.E. instructions to:

313 - 6th graders

100 - 4th graders

95 - 2nd graders

27 - readiness students

The 6th graders received the core 17-session program of instruction, while the elementary students received a shorter 5-session program, and the readiness students had an even shorter 2-session program.

The Merrimack Police Department is continuing its presentation of the D.A.R.E. Program this school year (1990-1991) and expects to present this program to a total of 349 6th graders and approximately 450-500 lower grade students.

In order to meet the continuing financial demands of presenting this program, the D.A.R.E. Program solicited funding from several sources. The federal government funded \$6,600 for supplies for D.A.R.E. from the Drug Forfeiture Fund. Local organizations gave donations totalling over \$5,000 to purchase materials for the students involved in the D.A.R.E. Program.

It is only through the generous support of local organizations and individuals that the D.A.R.E. Program has met with its success. We can only hope that local support continues in order to keep this valuable program alive and growing.

Det. Ron Ketchie, the D.A.R.E. instructor, would like to personally thank all those persons who have assisted him in his efforts and presentations that have helped make the Merrimack D.A.R.E. Program the best in the state.

— RESPONSIVENESS TO THE COMMUNITY —

The Police Department must be responsive to the needs and problems of the community. While the Department's task is governed by law, the policies formulated to guide the enforcement of the law must be manifested at all levels of the Department by a willingness to listen and by a genuine concern for the problems of individuals and groups. The total needs of the community must become an integral part of the programs designed to carry out the mission of the Department.

To promote this community interest, we will continue programs, such as our Officer's Appraisals Program by which we receive community input on the service we provide, Officer's Ride-Along Program by which Shift Supervisors have a first-hand opportunity to view the actions and work product of their subordinates, and our Town Evaluation Reviews as required by Town Government.

With these programs in place, we hope to be able to improve on the service we provide.

DEPARTMENT OF PUBLIC WORKS

1990 ANNUAL REPORT

The Department's theme "Maintaining the Present . . . Building for the Future" again well describes the activities and challenges faced during 1990 by the Department of Public Works. During 1990, the department continued to make significant progress in maintenance and construction programs while improving the quality and efficiency of services provided.

Significant accomplishments during 1990 were:

ADMINISTRATION/ENGINEERING

- Continued engineering study of extending sanitary sewer service to areas of Town not currently served. Examining funding alternatives and priority areas with public hearings taking place in 1990.
- Participated in regional sludge management task force with State D.E.S.
- Participated as member of Route 3 Action Plan Committee and Master Plan Committee.
- Participated as technical advisor to Nashua Regional Planning Commission, Nashua Area Transportation System, Nashua Solid Waste District, and Manchester Airport Steering Committee.
- Interfaced with NHDOT on regional projects impacting Merrimack; construction on Industrial Interchange (Exit 10) and Bedford Road (Exit 12) projects continued, the first being completed in 1990 and the Exit 12 project to be completed in early 1991. Work continued towards implementation of the Camp Sargent Road By-Pass.
- Participation as member of Board of Directors of New Hampshire Resource Recovery Association.
- Local Coordinator for Community Right-to-Know Program, Title III of SARA (Superfund Amendments and Reauthorization Act).
- Provided technical assistance to EPA and State D.E.S. on New Hampshire Plating Superfund Clean-up.

HIGHWAY DIVISION

- Administered Hillsborough House of Correction Program pursuant to the removal of roadside litter on every collector and arterial road.
- Continued gravel and road maintenance program applying 1" of crushed gravel in many locations, and applied liquid calcium chloride in all locations in an effort to minimize dust and potholing.
- All paved town roads were swept.

- South Merrimack cemetery fencing scraped and painted.
- Dol Acres sewer project lawns were restored.
- Cracksealing program continued on Bean Road, Patten Road, Joppa Road, Turkey Hill Road, Baboosic Lake Road, Peaslee Road, Bates Road, Seaverns Bridge Road, Lawrence Road, Wire Road and Camp Sargent Road.
- Completed the construction of a new 100± car parking lot at Wasserman Park.
- Installed new and additional guard rails at all town classified bridges in accordance with 1988 Bridge Report.
- Completed pavement markings including center and fog line painting on all arterial and collection town roads; and miscellaneous markings such as stop bars, cross walks and school zone markings.
- Constructed new access road by recycling building and associated drainage system.
- Administered Operation Brightside program which continued the up-grading of nature trails and picnic areas at Twin Bridges park.
- Drainage improvements and new installations were accomplished in forty-eight specific locations.
- Assisted with the final restoration of pavement repairs to town's fuel island following the testing of the underground system.
- Removed existing and condemned Stowell Road bridge and replaced with new covered bridge.
- Responded to 730 individual requests from residents expending 5,000 manhours or 15% of the Division's time in the Service Request area.

CONSTRUCTION SERVICES

- Complete reconstruction of Wire Road between Route 3 and Bedford Road.
- Construction of sanitary sewer on Wire Road between turnpike and Ivy Drive.
- Completed design and contract administration of the Reconstruction of Meetinghouse Road, Foster Road and Farmer Road.
- Completed final hot bituminous overlays on seventy-three town streets as part of the Pavement Management program.
- Designed and assisted with the construction of a new parking area at Wasserman Park, along with the design and construction of a new connecting access road in this park.

- Construction of drainage improvements in South Merrimack was witnessed on Nora Street, Lamson Drive, Westborn Drive, Winchester Drive and Peter Road.
- Additionally, other drainage improvements were completed on Eden Street, Amherst Road, and Christina Road.
- Preparation and filing of semi-annual Wetland Permit to facilitate additional drainage maintenance. Also executed, complied, itemized and rated all town maintained sidewalks to develop a future maintenance plan.
- Quality control and field inspection for all cracksealing of town arterial and collector roadways.
- Monitored and inspected final improvements to drainage outfall for Wire Road.
- Issued, inspected and administered 102 applications and permits to work in the Town's Right-of-Way.
- Completed 131 field inspections applicable to requests for Certificates of Occupancy.
- Construction review and inspection of public works improvements in all residential and commercial site development locations to insure adherence to local, state, and federal construction guidelines and specifications; monitoring of performance bonds; liaison with Planning Board.
- Completed site improvements through bond revocations at Foxhill Estates and Hawthorne Estates.
- Implemented contract with portable pug mill company to crush and recycle 28,000 cubic yards of stockpiled old pavement to be used as a roadway base on future road reconstruction projects.

EQUIPMENT MAINTENANCE DIVISION

- Continued to maintain, repair and service town-owned fleet of trucks, cars and equipment including Merrimack Village fleet. Assisted the WWTF and Fire Department with their vehicles.
- Rebuilt and repainted one old Highway Division six-wheel dump truck to make cab and chassis ready for the installation of a new utility body and aerial bucket.
- Continued to assist the Highway Department during winter snow and ice control evolutions.
- Continued state inspections and emissions testing of all town-owned vehicles.

- During the year, we assisted the Highway Division, Solid Waste Division, Police Department and Merrimack Village District in the purchasing of vehicles/equipment.
- Completed repairs to the Town's fuel island located at Highway garage. New water tight fuel fill caps were installed on three underground fuel tanks. Tested and had anti-spill overflows installed. Tanks now meet State of New Hampshire standards.

SOLID WASTE DIVISION

- Continued scrap metal recycling program.
- Continued yard waste (stumps, logs, brush, and leaves) recycling program and processed over 40,000 yards of material into reusable chips and top soil.
- Delivered recycled yard waste chips to be added to sewage treatment sludge at Wastewater Treatment Plant.
- Conducted one household hazardous waste collection program at Town Hall.
- Initiated an interim voluntary recycling program which included the following products: aluminum cans, tin cans, paper corrugated cardboard, plastics, glass, antifreeze and waste oil.
- Construction commenced on new 10,000 square foot drive-through recycling facility.
- Commenced extended service at the landfill coinciding with daylight savings time.

BUILDINGS AND GROUNDS

- New Town Hall shutters and trim painted.
- Kent Building and Garage painted bringing Town Complex into same color scheme.
- Electricity brought to Kent Garage.
- Old Town Hall electrical panel expanded.
- Old Town Hall Court offices and hallway newly carpeted.
- Three new trees as well as twenty lilac bushes (state flower) were planted.
- Administered Community Service Program in conjunction with the Merrimack District Court and the Probation Department.

WASTEWATER DIVISION

- The Wastewater Treatment Facility treated 1,096,000,000 gallons of wastewater in 1990. Removal efficiencies were 98% for B.O.D. and 96% for S.S.
- Completion of aeration system for sludge holding tanks were accomplished in February of 1990 to minimize hydrogen sulfide generation.
- On-line automation of chlorination system completed in September of 1990.
- Entered into a lease-purchase contract to replace obsolete mechanical aeration equipment with a fine bubble diffused air system. New system to have double the aeration capacity of the existing mechanical aerators.
- Laboratory continues to work toward certification by State of New Hampshire.
- Phase I of engineering study evaluating capacities of interceptor system. A computer model of the existing interceptor using the HYDRA computer software program has been used, so that the adequacy of the sewer system can be determined.
- Completed engineering study evaluating treatment plant capacities, to include, short and long term Capital Improvement recommendations.
- Industrial Wastewater Pretreatment Manager continues to seek State of New Hampshire D.E.S. and E.P.A. approval of revised defensible local limits and sewer ordinance.
- Received new N.P.D.E.S. discharge permit from U.S.E.P.A. in September. New permit has more stringent limits on chlorine and requires toxicity testing four times per year.

COMPOST DIVISION

- Continued to utilize yard waste chips from Town Landfill at the compost site.
- Marketed 3,555 cubic yards of sludge compost.
- Engaged professional engineering services to design and provide contract bid documents for a sludge co-composting facility at the Wastewater Treatment Facility.

Respectfully submitted,
John M. Starkey
Larry R. Spencer
Acting DPW Directors

— **MERRIMACK DEPARTMENT OF PUBLIC WORKS** —

Director of Public Works

*Douglas H. Starr, P.E.

Secretary

Rebecca Starkey

— **HIGHWAY DIVISION** —

Assistant Director of Public Works/Highways & Construction

John M. Starkey

Highway Superintendent

Bruce Moreau

Highway Foremen

Oscar Decato

George Thibeault

Robert Brooks, Equip. Oper. III

Robert Burley, Equip. Oper. I

Steven Curtis, Equip. Oper. I

William Drohan, Equip. Oper. II

Bruce Evans, Equip. Oper. I

Steven Gallagher, Equip. Oper. I

Lawrence Gay, Equip. Oper. I

William Gilbody, Equip. Oper. I

Thomas Hudon, Equip. Oper. I

Donald Larouche, Equip. Oper. I

Richard Letellier, Equip. Oper. I

Robert Lovering, Equip. Oper. I

Dennis Maglio, Equip. Oper. I

Joseph Maguire, Equip. Oper. III

John Ramos, Equip. Oper. I

Jeffrey Strong, Equip. Oper. I

Robert Sullivan, Equip. Oper. II

Dispatcher

Josephine May

— **CONSTRUCTION SERVICES DIVISION** —

Construction Services Supervisor

Donald A. Hamel

Construction Foremen

Gary Gage

Joe Tomolonis

Secretary

Suzanne Gerow

— **EQUIPMENT MAINTENANCE DIVISION** —

Equipment Maintenance Superintendent

Rossiter R. Holt, Jr.

Ronald Bergeron, Mechanic II

Brian Friolet, Mechanic II

James Graham, Mechanic II

Sam Walker, Mechanic I

*Resigned 9/7/90

———— **SOLID WASTE DIVISION** ————

Solid Waste Supervisor

Boyd E. Trask

Solid Waste Foreman

Steven Doumas

Scale Operator/Secretary

Marjorie Allgaier

Kenneth Mason, Equip. Oper. III

Earl Dubois, Equip. Oper. III

Beth Ives, Recycling Attendant

John Murray, Recycling Attendant

Eric Streeper, Recycling Attendant

———— **BUILDING GROUNDS & MAINTENANCE DIVISION** ————

Custodian Maintenance Supervisor

Philip Meschino

Part-time Custodians

James Marty

Steven Cook

Daniel Ketchie

———— **Wastewater Division** ————

Assistant Director of Public Works/Wastewater Division

Larry R. Spencer

Chief Operator

James E. Taylor

Assistant Chief Operator

Wayne Johnson

Maintenance Manager

Lee Vogel

Laboratory Manager

Sharan Facticeau

Industrial Wastewater Pretreatment Manager

Roger Descoteaux

Secretary

Becky Sullivan

John Manning, Operator II

Cecil Peter, Operator II

James Fogg, Operator II

James Davala, Operator I

Thaddeus Gill, Operator I

David Lyons, Operator I

William Adams, Operator I

Richard Blanchard, Operator II/Lab Tech.

David Evans, Operator I

Donald Doucette, Mechanic II

Robert MacGrath, Mechanic II

James Dwire, Mechanic II

Lindsay Wilson, Mechanic II

Stephen Garczynski, Mechanic II

David Blaine, Operator I

———— **COMPOST DIVISION** ————

Compost Foreman

James Butler

Wilfred Patrick, Equip. Oper. II

Edward Swiesz, Equip. Oper. II

BOARD OF SELECTMEN

1990 ANNUAL REPORT

The year 1990 can best be characterized as one of change, uncertainty, and progress. A number of vital programs and projects were initiated and/or completed over this past year. During this difficult economic times, it is easy to overlook the many positive accomplishments that have been achieved. The Board of Selectmen has endeavored to be proactive in dealing with the problems that face us today and in the future. In 1990, we witnessed the fruition of many long-term projects that originated in the 1980's and before. These improvements have been put in place to ensure that Merrimack will have the infrastructure (roads, water, sewer, and solid waste) that will have the capacity of meeting our present and future demands. Some of the major items that have been completed are:

TRANSPORTATION

The town has worked long and hard to upgrade its basic infrastructure and transportation network. During 1990, the New Hampshire Department of Transportation completed two major projects that have a direct impact and benefit upon the town and its residents.

1. *The Industrial Interchange*

In October, construction was completed on the Industrial Interchange project. This project provides the town with another important access to the F.E. Everett Turnpike System; thus enabling direct access to many of our largest businesses and industries, such as Digital, Sanders, Anheuser-Busch, Killsman, etc. The Industrial Drive section of this project also provides an important link between Route 3 and Camp Sargent Road, thus providing improved traffic flow and increased public safety protection to the southernmost section of town.

2. *Bedford Road Ramps*

In December of 1990, the New Hampshire Department of Transportation completed construction and opened Exit 12, known as the Bedford Road Ramps. This project provides access to the Turnpike for all traffic wishing to travel south and for traffic exiting from the north. It is hoped that the opening of these two new exits will improve traffic flow and congestion along Route 3, which has been aggravated by those vehicles diverting onto local roadways in order to avoid payment of tolls.

3. *Camp Sargent Road Bypass*

During 1990, we witnessed a major breakthrough in the ongoing permit negotiations between the Army Corps of Engineers and the New Hampshire Department of Transportation. A new alignment has been agreed to by all affected parties that will minimize impact upon wetlands and expedite construction of the project. This breakthrough was made

possible when state and local officials were approached by several residents of Tinker Road and informed that they would be interested in selling their homes and moving if they could be assured that they would be paid assessed values for their property. This option was preferable to them to living next to a major highway.

While those residents were not promised that they would be paid the assessed value of their property, the Board of Selectmen has promised to do everything that they are legally able to help them through the process, and further promised that they will be treated fairly. The project is now under design by the New Hampshire Department of Transportation and construction is anticipated to commence on or about June 1, 1992, with a completion date in the fall of 1993.

4. *Exit 11/Greeley Street/Continental Boulevard*

During 1990, the State completed plans to reconstruct and upgrade this interchange, as well as to make certain roadway improvements within its immediate vicinity. The project has at present gone out to bid and it is anticipated that construction will commence during the month of May 1991. We will be working with the State, the Chamber of Commerce, and local business and industries within the area to ensure that minimum disruption takes place during the construction phase of this project.

TOLLS

Following the toll increase of October 1989 by the State of New Hampshire, this Board has worked diligently to remedy the situation and provide some equity and relief to those using the turnpike. In July of this year, after joining forces with other affected communities such as Dover, Rochester and Hooksett, the New Hampshire Transport Association, and the business community, we have seen some relief. In July, the Governor and Executive Council did increase the discount rate on tokens from 40% to 50% and rate adjustments were made to address equity concerns relating to dual-wheeled vehicles and trucks. It was stated by the Board of Selectmen at that time that "Merrimack will be waiting and watching to see what effect the above-noted rate adjustments and the opening of the Bedford Road and Industrial Interchanges will have upon local traffic patterns. If at that time we do not see the expected levels of service and relief on our local roadways, we reserve the right to return and request additional assistance." At this point in time, traffic volumes on Route 3 have continued to increase, and it is the Board's intent to return to Concord and request that additional relief and assistance.

LOCAL PUBLIC WORKS

This has been another very busy and productive year for the Public Works Department. Some of the highlights include the reconstruction of Meeting-house Road, reconstruction of Farmer Road and Foster Road, and completion of the road seal portion of the Roadway Pavement Management Program initiated five years ago in order to upgrade and improve our town-wide road

network. Much-needed drainage improvements were undertaken and completed on Christina Road and the crack-seal program was expanded.

STOWELL ROAD BRIDGE

One of the highlights of this past year was the reconstruction of the Stowell Road Bridge. When bids for replacement of this structure were initially received, they came in at over \$100,000.00; much more than the \$75,000.00 originally budgeted for the project. Thus, other alternatives were explored, including timber bridges. What was found was that for approximately \$55,000.00 worth of materials, we not only could replace the old bridge, but in addition, could build a covered bridge, thus replacing a little piece of history and adding a bit of rural charm to the town. This project was accomplished completely in-house by members of the Highway/Construction Services Division. Through their tireless efforts, we not only saved money but have a structure we can take pride in for many years to come.

SOLID WASTE/LANDFILL/RECYCLING

The operation, direction and management of the town's solid waste was a top priority over the past year. How we deal with this problem is critical and decisions that are made will have a long-term and lasting effect upon our community for years to come. As we do forth into the decade of the nineties, we have attempted to develop a program which accomplished three primary objectives:

1. Reduction of our waste stream and extension of the life of our landfill.
2. Recognition that each ton of waste carries with it a certain amount of unfunded liability into the future.
3. Position the town of Merrimack to be flexible and ready to take full advantage of any new technologies or options that may become available in the future.

Over this past year, we have attempted to actively address each of these objectives. In July, the town initiated a voluntary recycling program at the landfill whereby certain items such as glass, newspaper, cardboard, plastic containers, aluminum and tin cans, to be separated and recycled. WE have also developed programs to deal with the recycling of waste oil, waste antifreeze, garden waste, metal, construction debris, and batteries. In February 1991, the new drive-through drop-off recycling center, located at the landfill, was opened and the subsequent response was very encouraging and gratifying. Two weeks after the facility opened, 73% of those going to the landfill did at least some type of recycling. This is a particularly astonishing figure in light of statistics that tell us that voluntary programs, such as ours, will usually only involve 15% of a community.

By working together, we can and will provide for the safe and proper disposal of our solid waste, which saves on cost as we protect the human and environmental health of our community. We are committed to making the

recycling process as quick and easy as possible. But your cooperation and patience is needed to make the process successful. While recycling is not the total answer, it is an effective solution, because it reduces the amount of waste in need of ultimate disposal. Just as we contribute to our nation's increasing garbage problem, we can all contribute to the solution by recycling.

WASSERMAN PARK

In July, a dedication and grand opening ceremony was held at Wasserman Park, marking the beginning of town operations at this fine facility. During the initial year of operation, the Park played host to a number of events and programs, including Earth Day, Winter Carnival, Camp Naticook Day Camp, Merrimack Community Band concern, and MYA football, soccer and girls' softball activities. The first town-wide swim instruction program was offered, along with tennis, baseball, basketball, and dance camp programs. The facility was also rented out to a number of local businesses and organizations for meetings, picnics and seminars. This first year of operation has been successful; however, we believe that with an increased marketing effort over the next year and a growing community awareness of the many recreational opportunities available at the Park, this facility will start to meet and exceed the potential originally envisioned when the decision was made to purchase the property. WE encourage all segments of the community to use and enjoy this unique facility.

In closing, we want to take this opportunity to express our thanks and gratitude to the volunteers who gave unselfishly of their time and energy to the town's boards, commissions and committees. We also give special thanks to the department and division heads, employees, and their families, the local churches and service organizations, and most importantly, the citizens who have contributed so much to the operation of the town during this past year.

Respectfully submitted,
Robert W. Brundige, Chairman
John T. Mackey
Richard E. Dumont
John M. Francis
Kathy L. Wales

TOWN MANAGER

1990 ANNUAL REPORT

It is with a great deal of pride and pleasure that I offer my fourth annual report as Town Manager. It has been said that "government gets the best people one way or another." In keeping that thought in mind, I want to start this report by thanking each of you for the help, cooperation and understanding that has been extended to me over this past year. I believe Merrimack has continued to move forth as a community during these difficult times for one primary reason, that being, that we have been blessed with a number of very active, dedicated and hard-working volunteers, combined with an excellent group of elected and appointed officials who have one common goal—to make this community the best it can be.

This spirit of volunteerism is best typified by the many boards, committees and organizations which make up the framework and structure of our local government, including the Planning Board, conservation Commission, Library Trustees, Parks and Recreation Committee, Merrimack Youth Association, Chamber of Commerce, Zoning Board of Adjustment, Budget Committee, Highway Safety Committee, Route 3 Action Plan Committee, Master Plan Advisory Committee, and the various other civic and fraternal organizations. I continue to be amazed by the amount of time and energy so freely contributed to bear a share in the management of our community. It is through this type of unselfish participation that we have and will be able to meet and overcome the problems and challenges that await us in the future. The potential and opportunity available to us are only limited by our collective imaginations.

It is with equal amounts of apprehension and optimism that I look forward to 1991 and beyond. The last couple of years have been difficult ones for all of us, but at last, with the ending of the Gulf War and the national economy showing some signs of life, there appears to be a light at the end of the tunnel. We must hope and trust that the light that we see is not another oncoming train.

BUDGET AND FINANCE

In developing the last several municipal budgets, the town administration has endeavored to establish and operate under a "maintenance budget concept." That is, to maintain services at present and appropriate levels while at the same time, maintaining the municipal portion of the tax rate at or below its current level of \$4.15. The 1991/92 Selectmen's budget does just that, with a projected municipal rate of \$4.14 as opposed to \$4.15 in 1990 and \$4.16 in 1989.

Developing a fair and equitable budget that maintains those programs that are important to the health and welfare of the community and addresses the ever-changing demands being placed upon it does not happen by accident. It takes a great deal of innovation, creativity and a realistic approach to balancing the needs of the community versus its wants, in order to be successful.

I take this opportunity to applaud the efforts of the department heads, Board of Selectmen and Budget Committee for their untiring work in this area. The budget that we have presented attempts to recognize and responsibly address the downturn in the economy as well as the ever-growing demand being placed upon the local property tax. This has been done in a number of ways. We have tried to keep in mind the fact that government should only do those things that the people cannot do for themselves. We have made a conscious attempt in this year's budget to streamline local government, increase efficiency, and reduce duplication of effort wherever possible. In doing so, several departments and divisions have been or will be combined and consolidated over the next year. For example, Code Enforcement will be merged with the Fire Department; Parks and Recreation and Wasserman Park will be combined; the Construction Services division will be consolidated with the Highway Division; and the Town Manager, Finance, and Budget Committee operations will be consolidated with General Government.

In the area of personnel, we are proposing, through the use of attrition, reclassification and, only if necessary, layoffs, to reduce the number of full-time employees by seven. Currently, the authorized number of full-time employees is 185. Under the proposed 1991/92 budget, that number would be reduced to 178. The proposed reductions in force would affect the following departments: Highway Division (-2); Solid Waste Division (-2); Code Enforcement (-1); Ambulance (-1); and Parks and Recreation (-1). Many of the duties now being performed by the above individuals will be performed by part-time employees, thus accounting for the increase in the number of part-time employees contained within the budget. As noted above, we have attempted to maintain present levels of service while at the same time, reordering some of our priorities in an attempt to address the new demands being placed upon us.

Thus, it should be noted that 13 of the 26 department and division budgets are actually requesting appropriation amounts lower than last year's appropriation levels. With the exception of the Solid Waste and Welfare Departments, which were exempted, all other departments have worked very hard to stay within the 5% parameter as previously established. Continued improvement to the operation, direction and management, combined with the regulatory mandates in the area of solid waste and recycling necessitated a significant increase within that particular budget. The continued economic decline has resulted in increased demands for welfare assistance; thus we are requesting a significant increase within the welfare portion of the municipal budget.

WARRANT ARTICLES

No warrant articles are being proposed by the administration that have a negative impact upon the property tax rate. A number of worthwhile programs and projects are being deferred for a year or two, such as the Route 3 Improvement Project, drainage improvements, and local land trusts, due to

budgetary constraints. I believe the requested budget addresses the town's operating and capital needs, providing a realistic and comprehensive financial plan for carrying our projects according to the community's willingness to pay.

PERSONNEL

In August of 1990, the Department of Public Works Director Douglas H. Starr resigned his position to accept a position in the private sector. Mr. Starr had come to the Town of Merrimack's Public Works Department in 1986. During his tenure, many highway, solid waste, sewer system and other public works-related projects were completed in response to the needs of the town. Doug's experience, innovation, and environmental sensitivity which he brought to the position will sorely be missed. On a more positive note though, Doug and his family will continue to reside and be involved in the affairs of Merrimack.

In December, we were pleased to welcome Earl M. Chesley to the town staff as the new Director of Public Works. Mr. Chesley came to us from the private sector. He had been Vice President and Project Manager for Costello, Lomasney and deNapoli, Inc., Engineers, from 1980 to present, where he was in charge of a variety of civil and environmental engineering projects for municipal and state clients, including highway design, urban street reconstruction, transportation studies, facilities studies, water quality studies, solid waste and wastewater construction projects, etc. From 1975 to 1979, Mr. Chesley was employed by the State of Delaware, Department of Transportation, as a Project Engineer. He has a B.S. in Civil Engineering from Lehigh University and his M.E. in Civil Engineering from the University of Delaware. He is a registered professional engineer within the State of New Hampshire. As Director of Public Works, he administers the divisions of Highway, Landfill, Recycling, Sewer, Vehicle Maintenance, Construction Services, and Building Maintenance.

In February, Eugene Leger, the town's Code Enforcement Officer, resigned his position, and Maurice Cote was named Acting Code Enforcement Officer. Maurice has done an outstanding job in this position over the past year, and I do not look forward to accepting his resignation, as he is scheduled to retire in April 1991.

PROJECTS

Over this past year, much of my personal time and energy has been committed to two major projects and initiatives on behalf of the town: the start-up of Wasserman Park, and construction and operation of the recently completed recycling center at the landfill. It is always gratifying to be involved in the start of something new and particularly so when what you are taking part in is the challenge of building for the future. In dedicating each of these facilities over this past year, it has been my great hope that they will serve as symbols of performance, strength, preservation, and enjoyment for many years to come.

In closing, I again want to thank all town officials, employees, and the citizens of this fine community for the friendship, cooperation and understanding that has been extended to me over the past four years. I continue to look forward to working with you in the future.

Respectfully submitted
Daniel C. Ayer
Town Manager

WELFARE DEPARTMENT

1990 ANNUAL REPORT

Welfare is continuing to increase at a rapid rate. Layoffs and the lack of jobs are the two main reasons. There are residents applying for aid who never dreamed they would. We try to see that no one in Merrimack is hungry or living on the streets. We're helping about forty families a month compared to about twelve a year ago. We have overspent our budget by \$35,000. At this time we see no slow down in sight. About \$9,000 was realized through reimbursements.

Food pantries have been established in town at the St. James Methodist Church and St. John Neumann Church which have helped people put food on their table. The churches do a fantastic job especially for holidays. The Crisis Fund has been a tremendous help also paying utility shut-off notices, eviction notices and repossession of autos.

The town has a work program where people can work off their aid. Women are usually put to work in offices and several men have been helping at the recycling facility. They do not receive a paycheck. The department head keeps their hours, and they are credited with the amount the job pays. This has worked quite well.

Welfare continues to be handled through the finance department with the town manager as Overseer of the Poor. We try to keep up with new laws passed through the legislature by attending monthly meetings of welfare directors throughout the state.

Respectfully submitted,
Jean Hieken
Welfare Secretary

ZONING BOARD OF ADJUSTMENT

1990 ANNUAL REPORT

In 1990, the Zoning Board of Adjustment held 11 public hearings during which the Board adjudicated 39 applications. Of these requests for variances and special exceptions, 25 applications, or 65% of the total, affected residential property. The remaining 14 applications (36%) were for commercial and industrial property. Further, of the 39 applications submitted, 54% involved variances for setbacks and 14 applications, or 36% of the total, dealt with the use of the property. The remaining 4 applications (10%) concerned signs. The statistics suggest that owners of residential property are the principal users of this public hearing process. There were no appeals of administrative decisions.

Serving as an adjutant to the board, the Zoning Administrator, Michael A. Yeomans, plays an integral role in preparing applicants and the Zoning Board for each hearing. In this regard, the Zoning Administrator interviews applicants, assists with the preparation of their application, provides general guidance, conducts site inspections, and prepares staff case reports. As an extension of the Board, the zoning Administrator also responds to the community's day-to-day zoning and land use questions and problems. In 1990, Mike responded to a per month average of 47 zoning-related phone calls, 26 walk-in inquiries and reviewed 40 building permits for zoning compliance, in addition to other responsibilities.

Critical to the preparation for each hearing, its smooth execution and subsequent follow-up, the Board wishes to extend its sincere appreciation to long-time Planning Department secretary Jean Weston. Rita Carlton, who provides secretarial support in Jean's absence, has also been a great asset to the Board. Without their strict attention to detail, meeting deadlines, performing with good spirit laborious tasks such as typing, filing, copying packets, taking minutes and other such work, the Board's function would be greatly impaired.

The Board would also like to take this opportunity to offers its congratulations to Lea Anne Sarette. Lee Anne is the first woman to serve as Chairman of the Board since the town adopted the Zoning Ordinance in 1953. Both Lea Anne and Board Member Cynthia Howe also share the distinction of being the first women to sit on the zoning Board of Adjustment. Their contributions have significantly enhanced the effectiveness of the Board.

Respectfully submitted,
Lea Anne Sarette, Chairman
C.R. Porembski
Bruce W. Nightingale
Charles R. Roberts
James J. Bedard
Cynthia J. Howe
Lon S. Woods

TOWN CLERK'S REPORT
JUNE 30, 1989

COLLECTIONS:

Auto Registrations	\$1,660,516.00
Title Applications	8,528.00
Dog Licenses	7,499.50
Civil Forfeitures	620.00
U.C.C. Filings	6,620.75
Marriage Licenses	6,020.00
Certified Copies	826.00
Ambulance Fees	36,037.50
Motor Vehicle Agent Fees	21,588.30
Dump Fees	8,680.00
Voter Checklist	150.00
Bad Check Handling Fees	1,275.00
Parking Fines	823.60
Other Miscellaneous	762.00
Cash Short	(215.32)
Total Collections	<u><u>\$1,759,731.33</u></u>
Total Remitted to Treasurer	<u><u>\$1,759,731.33</u></u>

————— **SUMMARY OF AMBULANCE BILLING FOR** —————
PERIOD ENDING JUNE 30, 1990

—DR—

Uncollected at 6/30/89	\$19,060.64
Billed 7/1/89 thru 6/30/90	51,370.00
Information Requests	150.00
Overpayments	156.64
Total Debits	<u><u>\$70,737.28</u></u>

—CR—

Collected and Remitted	\$36,037.50
Abated	7,412.14
Commission Against Accounts	677.00
Uncollected at 6/30/90	<u>26,610.64</u>
Total Credits	<u><u>\$70,737.28</u></u>

TAX COLLECTOR'S REPORT

SUMMARY OF COMMERCIAL SEWER AT JUNE 30, 1990

—DR—

Warrants Committed to Collector	\$151,411.19
Uncollected at 6/30/89	28,739.52
Interest Collected	500.08
Overpayments	<u>1,028.41</u>
Total Debits	\$181,679.20

—CR—

Collected and Remitted	\$166,374.61*
Transferred to Tax Lien	10,439.14
Abatements	744.00
Interest Collected	500.08
Uncollected at 6/30/90	<u>3,621.37</u>
Total Credits	\$181,679.20

*Includes Overpayments

Summary of Tax Accounts

Fiscal Year Ended June 30, 1990

—DR—

Levies of

Uncollected Taxes— Beginning of Fiscal Year:*	1990	1989	Prior
Property Taxes		\$3,391,973.63	
Land Use Change Tax			\$143,430.00
Yield Taxes			13.00
Sewer Rents		28,702.50	5,170.50
Hydrant Tax		2,194.00	1,420.00

Taxes Committed to Collector:

Property Taxes	\$13,749,259.00	14,713,317.00
Land Use Change Tax		205,255.00
Yield Taxes	671.00	1,487.00
Sewer Rents	166,792.50	164,880.00
Other Utilities:		
Hydrant Tax	19,401.00	18,515.00
In Lieu of Taxes	173,379.00	163,253.00

Added Taxes:

Property Taxes	830.00
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Overpayments:

a/c Property Taxes	740,307.44		
a/c <i>Prepaid Property Tax</i>	1,000.00		
In Lieu of Taxes	18,843.00		

Interest Collected on:

Delinquent Taxes	69,705.16		
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Total Debits	<u>\$14,109,502.50</u>	<u>\$19,520,232.73</u>	<u>\$143,443.00</u>
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—CR—

Remitted to Treasurer

During Fiscal Year:	1990	1989	Prior
Property Taxes	\$1,824,763.88	\$11,353,035.73	
Land Use Change Tax		205,225.00	
Yield Taxes	571.00	20.00	\$13.00
Sewer Rents	33,502.50	98,730.00	5,170.50
<i>Other Utilities:</i>			
Hydrant Tax	652.00	17,745.00	
In Lieu of Taxes		182,096.00	
Prepaid Property Tax		5,687,924.55	
Prepaid Sewer Rents		86,280.00	
Prepaid Hydrant Taxes	1,820.00		
Interest on Taxes		69,705.16	

Abatements Allowed:

Property Taxes	56,238.00		
Sewer Rents	127.50		

Uncollected Taxes**End of Fiscal Year:**

Property Taxes	11,924,495.12	568.00	
Yield Taxes	100.00	1,467.00	
Sewer Rents	133,290.00		
<i>Other Utilities:</i>			
Hydrant Tax	18,749.00		
In Lieu of Taxes	173,379.00		
Tax Lien Executed		1,759,250.79	143,430.00
Total Credits	<u>\$14,109,502.50</u>	<u>\$19,520,232.73</u>	<u>\$143,443.00</u>

* These uncollected balances should be the same as last year's ending balances.

** Overpayments should be included as part of regular remittance items.

SUMMARY OF TAX LIEN ACCOUNTS
FISCAL YEAR ENDED JUNE 30, 1989

—DR—

	Tax Lien on Account of Levies of		
	1988	1987	Prior
Balance of Unredeemed Taxes Beginning of Fiscal Year	\$855,909.84	\$314,514.60	\$11,292.06
Taxes Sold/Executed to Town During Fiscal Year	\$156,591.22		
Interest Collected After Sale/Lien Execution Redemption Cost	26,838.10	58,750.70	
	Included with Interest		
Total Debits	<u>\$1,039,339.16</u>	<u>\$373,265.30</u>	<u>\$11,292.06</u>

—CR—

Remittance to Treasurer During Fiscal Year:			
Redemptions	\$254,455.65	\$170,067.46	\$498.08
Interest & Cost After Sale	26,838.10	58,750.70	
Abatements During Year	129,121.42		
Deeded to Town During Year			
Unredeemed Taxes End of Year	628,923.99	144,447.14	10,793.98
Total Credits	<u>\$1,039,339.16</u>	<u>\$373,265.30</u>	<u>\$11,292.06</u>

—DR—

	Levies of Tax Sale Accounts to Others		
	1989	1987	Prior
Balance of Unredeemed Taxes beginning of Fiscal Year			
Taxes Executed to Town During Fiscal Year	\$1,880,554.54		
Interest Collected After Tax Sale Redemption Cost	1,154.68		
	(Included with Interest)		
Total Debits	<u>\$1,881,709.22</u>		

—CR—

Remittance to Treasurer During Fiscal Year:			
Redemptions	\$97,290.70		
Interest & Cost After Sale	1,154.68		
Abatements During Year			
Deeded to Town During Year			
Unredeemed Taxes End of Year	1,783,083.88		
Total Credits	<u>\$1,881,709.22</u>		

VITAL STATISTICS

— MARRIAGES REGISTERED IN THE TOWN OF MERRIMACK, N.H. — YEAR ENDING DECEMBER 31, 1990

<i>Date</i>	<i>Place</i>	<i>Names</i>	<i>By Whom Married</i>
1987			
May 9	Merrimack	William A. Silva Sandra L. Kurylak	R.C. Priest Fr. Edward Richard
1989			
Aug. 19	Merrimack	Matthew J. White Kelly A. Botten	R.C. Priest Fr. Edward Richard
Oct. 21	Nashua	Donald C. Bailey, Jr. Carol R. Viens	Pastor Rev. Michael E. Martel
Dec. 23	Milford	Richard A. Magargee Nicole I. Plamondon	Minister Rev. Huntley Halvorson
1990			
Jan. 6	Nashua	Robert Giggi Crystall L. Schroeder	Catholic Priest Rev. Timothy O'Donnell
13	Bedford	Timothy P. Martin Shannon E. Bellavance	JP Joanne H. Laychak
20	Manchester	John E. McGrath Maria E. Gutierrez	JP Louise A. Kathan
27	Merrimack	Shaun Dinneen Marian Pierce	R.C. Priest Rev. James Riel
27	Merrimack	James M. Harpin Debora S. Olivier	JP Caroline Rose Crary
Feb. 2	Nashua	Raymond A. Lajoie Susan S. Wiley	Rel. James S. Chaloner
2	Bedford	Oscar S. Silley Stephanie L. Bell	JP Katherine J. Lalos
10	Merrimack	Christopher M. Foulks Pamela A. Dumais	R.C. Priest Daniel A. St. Laurent
10	Merrimack	Norman R. Trudeau Cheryl L. Dadah	Priest Rev. Donald Lafond
14	Merrimack	Heenry J. Rybczyk Jean Lorraine Swain	JP Natalie Beckley-Manor
14	Nashua	George J. Woolley, III Maryanne E. Brown	JP Eleanor Benson
16	Merrimack	Earl J. Russell, Jr. Laurie A. Spenard	Minister Bruce E. Gordon
17	Pelham	David B. Collins Dana M. Fisher	Minister Charles B. Higgins
23	Goffstown	Herbert C. Anderson Gloria L. Hurst	Rev. Edward B. Young
23	Londonderry	Robert Deyoung Anita C. Deyoung	JP Colleen M. Menard
24	Merrimack	Mark J. Padfield Kathleen Perrotta	R.C. Priest Rev. James A. Riel

<i>Date</i>	<i>Place</i>	<i>Names</i>	<i>By Whom Married</i>
Mar.	5	Nashua	Scott S. Fleury JP
		Suzanne L. Trottier Eleanor Benson	
	10	Bedford	Shawn A. McGrath JP
		Jennifer L. Teeter Jacqueline M. Dunham	
	17	Dunbarton	William F. Walsh JP
		Donna J. Blanchard Charles A. Russell	
	20	Merrimack	John E. Longa JP
		Jean C. Gott Natalie Beckley-Manor	
	23	Nashua	Normand P. Guay Priest
		Rose M. Scheppy Rev. Mervin King	
	331	Merrimack	James E. Lavoie R.C. Priest
		Jill McCaffery Rev. James A. Riel	
April	6	Merrimack	John W. Smith JP
		Sue A. Howe James M. Addonizio	
	7	Manchester	David A. Moore Assoc. Pastor
		Catherine M. Heath Rev. Maurice LaRochelle	
	11	Bedford	Ohseok Kwon JP
		Jiyedon Kim Katherine J. Lalos	
	14	Merrimack	Raymond R. Dupell, Jr. JP
		Janet E. Dupell Natalie Beckley-Manor	
	14	Hudson	Robert V. Lavoie, III JP
		Deborah A. Reed William E. Beane	
	20	Merrimack	Joseph D. Nicewicz JP
		Laurie J. Goudreau Natalie Beckley-Manor	
	21	Nashua	Franklin E. Phillips, Jr. Minister
		Nanci S. Straussberg Stephen D. Edington	
	28	New Boston	Peter G. Jenkins Rev.
		Julie A. Higham Ralph I. Maxwell	
	28	Merrimack	Joseph A. Micali, Jr. Priest
		Lisa G. MacGregor Rev. Albert J. Morel	
	28	Merrimack	Eugene C. Ordway JP
		Kelly A. Dowling Natalie Beckley-Manor	
May	4	Merrimack	Ronald B. Coutu R.C. Priest
		Carol A. Houle Rev. James Riel	
	4	Nashua	Robert J. Griffin JP
		Jean M. Lamacchia Kenneth J. Soares	
	11	Merrimack	Christian A. Sturzo Priest
		Stephanie S. Taylor Rev. Robert E. Gorski	
	12	Merrimack	Daniel R. Paul Ordained Minister
		Tammie-Jean Coppola Gary S. Cornell	
	12	Nashua	Garry J. Schevey Pastor
		Gail L. Purvis Rev. Theodore W. Asta	
	12	Merrimack	Todd M. Young Priest
		Melendy A. Doucette Rev. Donald Lafond	
	18	Nashua	Michael D. Douville JP
		Donna L. Whitney Ronald G. Dumais	
	19	Nashua	John S. Cappi R.C. Priest
		Kim L. McKinley Rev. John M. Grace	
	19	Merrimack	Hans-Jorg Cramer JP
		Pamela J. Ciardelli Susan B. Deshaies	
	19	Merrimack	David A. Guichard JP
		Vickie J. Dionne Glen Gott	
	19	Merrimack	David F. Partridge Minister
		Amy E. Krueger Rev. Robert N. Woodland	

<i>Date</i>	<i>Place</i>	<i>Names</i>	<i>By Whom Married</i>
19	Merrimack	Mitchell S. Twardosky Jill M. Pfyffer	Priest Rev. Donald Lafond
20	Hudson	Daniel G. Chouinard Pattie A. Abelson	Rector Rev. Robert W. Odierna
26	Lincoln	Mark A. McCalvey Lorene D. Goodrow	JP Robin Gilman
26	Nashua	Raymond A. Sosnowski Valerie H. Matthews	JP Natalie Beckley-Manor
26	Nashua	Kent B. Starrett Laura J. Connolly	Minister Stephen P. Ford
26	Merrimack	Wayne S. Tucker Audra M. Bisesto	Priest Rev. Donald E. Lafond
27	Manchester	Edward A. Bartnikowski Kristi L. Turner	Pastor M. Henry Pawluk
28	Merrimack	Brian P. Wood Kelley A. Scheurich	JP Kathleen A. McCurdy
June 1	Goffstown	Robert E. Pfingston Donna M. Coolidge	Minister Mark Henderson
2	Merrimack	Karl R. Bierley, Jr. Sandra Rutkowski	Priest Rev. Donald Lafond
2	Nashua	Keith D. Demanche Donna L. Jean	R.C. Priest Rev. John M. Grace
2	Merrimack	Randy B. Ewing Candace L. Warila	JP David E. Lieberman
2	Merrimack	Daniel J. Gregoire Julie A. Schipilliti	R.C. Priest Rev. Robert E. Gorski
2	Nashua	Bryan M. Kram Rebecca C. VanHirtum	R.C. Priest Harry A. Kram
2	Merrimack	Richard F. Madden, Jr. Amy K. Holt	Priest Rev. Donald Lafond
2	Nashua	Richard M. Schroll Caryn A. Garfield	JP Joy Ouellette
8	Nashua	Richard D. Crocker Catharine R. Smith	JP Ronald G. Dumais
9	Hudson	Charlie D. Coulter Erica D. Cote	JP Richard R. Compagne
9	Derry	David M. Lokotish Kristen E. Darisse	Priest Rev. Dr. A. Munroe
9	Manchester	Randall E. Perkins Joyce A. Pappalardo	JP Ronald G. Dumais
9	Milford	Richard W. Sponagle Kimberly S. Caldwell	JP Ronald J. Peters
9	Bedford	Eric P. Tremblay Charlene M. Wenzel	R.C. Priest Rev. C.J. Goggin
10	Laconia	Lee F. Walz Patricia J. Souza	JP Daniel L. Dempsey
16	Nashua	Samuel J. Bellavance Gabrielle Golden	Asst. Rector Rev. Judith Baldwin
16	Merrimack	Christopher L. Hagen Lisa M. Bresse	Priest Rev. Donald Lafond
16	Merrimack	Richard E. Letellier, Jr. Carrie A. Lathe	JP Robert L. Hansen, Jr.
16	Salem	David C. Manor Sherri L. Clark	Ordained Minister Rev. Edward J. Charest

<i>Date</i>	<i>Place</i>	<i>Names</i>	<i>By Whom Married</i>	
	22	Nashua	William A. Moore, Sr. Linda Lord	Catholic Priest Rev. Raymond Gagnon
	23	Nashua	Michael B. Boisvert Sandra J. O'Neil	JP Deborah R. McCaffery
	23	Nashua	Luc L. Carrier Mary-Ann B. Dore	JP Marguerite L. Ross
	23	Merrimack	Donald E. Tupper Michelle L. Smith	Pastor Philip M. Polhemus
	30	Bedford	Thomas R. Adams Amy E. Teeter	JP Natalie Beckley-Manor
	30	Hudson	Ralph A. Desimone Kathleen M. Parnell	JP William E. Beane
July	7	Merrimack	Tommy A. Fournier Elizabeth Doiron	Priest Rev. Donald Lafond
	7	Hudson	Andrew R. Grant Cheryl A. Gardner	Reverend Rev. W.Earle Magoon, Jr.
	14	Merrimack	Michael W. Asselin Diana L. Bell	JP Natalie Beckley-Manor
	14	Milford	Berndt H. Bittner Laurie L. Gunter	Minister Kurt F. Herber
	14	Nashua	Joseph P. Burry Cheryl S. Farland	Pastor Rev. Theodore W. Asta
	21	Merrimack	Jon D. Halverson Hollie A. Witts	JP Natalie Beckley-Manor
	21	Nashua	Jeffrey A. Hill Margaret E. Nash	JP Ronald G. Dumais
	21	Manchester	Timothy D. Martin Wendi J. Gettys	Assoc. Minister Beth I. Jenkins
	21	Exeter	Abraham Shoubash Katherine K. Wagstaff	R.C. Priest Rev. Maurice J. Rochefort
	21	Nashua	Steven G. Thorp Kathryn D. Blekitas	R.C. Clergyman Francis M. Spencer
	25	Nashua	Fred H. Nichols, Jr. Marjorie Gerow	Clergyman W. Ralph Bruce
	27	Nashua	Edward J. Bartolomeo Rebecca A. Bastin	Catholic Priest Rev. Rocco C. Memolo
	30	Merrimack	David R. Russell Robin W. Russell	JP Natalie Beckley-Manor
	31	Merrimack	John S. Kozel Susan Michaels	JP Cifton W. Estes
Aug.	4	Merrimack	Michael A. Biltonen Michelle E. Rennie	Clergyman D.S. Dharmapalan
	4	Derry	Peter H. Jennings Nicole Duchak	Pastor Stephen M. Mishrski
	4	Manchester	Wayne D. Landry Judith M. Cote	Assoc. Pastor Rev. Maurice LaRochelle
	4	Nashua	William C. Marchant, Jr. Belinda C. Stanton	JP James M. Addonizio
	4	Nashua	William C. Marchant, Jr. Belinda C. Stanton	JP James M. Addonizio
	4	Nashua	Everton H. Parkinson, III Nancy R. Patterson	Minister Jeffrey C. Evans
	4	Merrimack	Sean P. McLaughlin Amy A. Dwyer	Priest Donald Lafond

<i>Date</i>	<i>Place</i>	<i>Names</i>	<i>By Whom Married</i>
5	Merrimack	Thomas J. Adair, Jr. Deirdre L. Schmidt	JP Natalie Beckley-Manor
8	Merrimack	Joseph M. Gunkel Peggy A. Gunkel	JP Natalie Beckley-Manor
11	Merrimack	Richard A. Eddinger, Jr. Theresa M. Vissa	JP A. Roland Caron
11	Nashua	Christopher D. Leitz Jessica A. Flood	R.C. Priest Rev. Rocco C. Memolo
11	Merrimack	Michael P. Lindsay Donna L. Beaulieu	Catholic Priest Alfred L. Jannetta
11	Nashua	Marvin C. MacIntyre Joyce H. Burke	R.C. Priest Rev. Rocco C. Memolo
11	Bedford	Stephen M. Zervas Charlene A. Durst	Pastor Rev. John L. Fortin
12	Nashua	James Wiser Diane Brady	Asst. Rector Rev. Judith Baldwin
18	Amherst	John J. Caruso, Jr. Andrienne L. Rahming	Pastor Pastor Arthur Rolle
18	Merrimack	Thomas E. Kaczmarek, Jr. Moira Blair	Priest Rev. Alvin J. Adams
18	Merrimack	Mark G. Kilmister Carol M. Stimpson	R.C. Priest Rev. Marc Guillemette
18	Merrimack	Timothy A. Marks Michele M. McDermott	R.C. Priest Rev. Marc Guillemette
21	Nashua	Sherman D. Peterson Beverly D. Hilton	JP Vera B. Buck
24	Nashua	William F. Burke, Jr. Neta L. Morrill	JP Wendy Thomas, Esq.
25	Merrimack	Thomas R. Cook Christine A. MacLeod	Priest Rev. Robert E. Gorski
25	Nashua	Sean M. Donahue Diane E. Nightingale	Minister Jeffrey C. Evans
25	Nashua	William A. DuPuis Paula J. Shaw	Asst. Rector Rev. Marthe F. Dyner
25	Nashua	Michael F. Gray Olivia S. Fore	JP Ronald G. Dumais
25	Merrimack	Gordon F. MacPhail, Jr. Nancy J. Wiley	Elder D.S. Dharmapalan
25	Hudson	Curt Revens Donna S. Haas	Elder James A. Dwyer
25	Kingston	Michael R. Rigsby Karen E. Badders	Minister Dr. Elliot Fair, Jr.
25	Windham	Steve G. Vachon Amy Lynne B. Belinski	JP John H. Lamprey
30	Nashua	Thomas R. Mellinger Linda E. Hodgman	JP Ronald G. Dumais
Sept. 1	Salem	Joseph M. DiMartino Nancy M. Mercier	Catholic Priest Richard W. Connors
1	Hudson	Charles R. Marra Teresa A. Marsh	JP Ronald G. Dumais
1	Rindge	Walter E. Swanbon Traci A. Moorcraft	Clergy Donald L. Forry
4	Pelham	Richard K. Saggs Mary L. Davis	JP Virginia R. Traversy

<i>Date</i>	<i>Place</i>	<i>Names</i>	<i>By Whom Married</i>
8	Merrimack	John D. Wasiejko	R.C. Priest
		Lisa M. McKay	Rev. Marc Guillemette
8	Nashua	Paul D. Williams	Rev. Msgr.
		Laurie E. Bonnette	T. Joseph McDonough
11	Manchester	Ralph F. Maker	JP
		Doris T. Chevalier	Louise A. Kathan
15	Bedford	Daniel W. Aldrich	JP
		Wendy E. Bishop	Natalie Beckley-Manor
15	Merrimack	Reynaldo Barrett	JP
		Diane Mitchell	Susan B. Deshaies
15	Nashua	Robert F. Davies	Catholic Priest
		Judith G. Kendall	Rev. Raymond Ball
15	Merrimack	James D. Gagnon	Elder
		Laurie A. Desilets	D.S. Dharmapalan
15	Nashua	John J. Lynch, Jr.	Clergyman
		Sharon E. Austin	W. Ralph Bruce
15	Nashua	Kevin M. Murphy	Clergyman
		Lisa M. Dunlop	W. Ralph Bruce
15	Merrimack	Mark R. St. Peter	R.C. Priest
		Kristine E. Innies	Rev. Robert E. Gorski
16	Nashua	Mark W. Pinksten	Minister
		Elizabeth A. Durham	Stephen D. Edington
18	Merrimack	Edward V. Harrigan	JP
		Chenelle S. Celestre	Alfred R. Latour
22	Manchester	Peter C. Giroux	Pastor
		Julie L. Crawford	Roger C. Manning
22	Nashua	Marc A. Croatti	Minister
		Kathryn A. Caira	Rev. Stephen R. Neill
22	Merrimack	Glenn I. Dodge	R.C. Priest
		Laurie A. Sizemore	Rev. Robert E. Gorski
22	Merrimack	Steve R. Doyon	R.C. Priest
		Debra A. Murch	Rev. Marc Guillemette
22	Milford	Douglas S. Newbold	Minister
		Heidi Ranger	Kurt F. Herber
22	Manchester	William A. Pinard	R.C. Priest
		Krista J. Iverson	Rev. Kevin T. Connor
29	Nashua	Alan M. Boilard	Rev. Msgr.
		Pamela J. Skuse	T. Joseph McDonough
29	Enfield	Richard E. Fontaine	JP
		Caron L. Sawyer	Margaret L. Buccellato
29	Sanbarton	Charles L. Murphy, Jr.	Clergy
		Cindy C. Danforth	Raymond C. Wixson
29	Merrimack	Marc P. Tremblay	Priest
		Stephanie C. Lubbe	Rev. Donald Lafond
Oct. 4	Merrimack	James C. Manor	JP
		Natalie R. Beckley-Manor	Sherri C. Manor
6	Merrimack	Edward J. Lavallee	Priest
		Karen M. Pierce	Rev. Donald Lafond
6	Merrimack	Marc S. Payne	Priest
		Susan P. Lavoie	Rev. Donald Lafond
9	Merrimack	Robert M. Hayes	JP
		Katrina E. Vacchelli	Natalie Beckley-Manor
12	Nashua	Christopher Gagnon	JP
		Michele M. Spillane	Marguerite L. Ross

<i>Date</i>	<i>Place</i>	<i>Names</i>	<i>By Whom Married</i>
12	Merrimack	Gerard Powers	JP
		Christina V. Sohni	Natalie Beckley-Manor
13	Merrimack	Maurice R. Caton	Priest
		Wendy L. Boissoneau	Rev. Donald Lafond
13	Bedford	Thomas D. Eberle	Pres. Minister
		Michele S. Hammond	Jonathan T. Lange
13	Merrimack	Robert J. Jarry	JP
		Beth Stromball	Clifton W. Estes
13	Hudson	Albert L. LaFreniere	Minister
		Dawn L. Zissulis	Rev. David L. Howe
13	Nashua	David E. McDonald	Catholic Priest
		Stephanie A. Hart	Timothy R. O'Donnell
13	Nashua	Salvatore J. Spirito, Jr.	R.C. Priest
		Jessica A. Richard	Rev. John M. Grace
13	Merrimack	Keith J. Warzecha	R.C. Priest
		Kerry M. Sullivan	Rev. Donald Lafond
14	Hurson	Phillip E. Bunce	JP
		Janice L. McLaughlin	Patricia Francis
14	Nashua	Arthur P. Leondires	Priest
		Deborah A. Keech	Rev. Soterios Alexopoulos
20	Bedford	George K. Cobb	JP
		Kandace A. Sweeney	Nancy Grant
20	Nashua	Steven K. Hughes	Rector
		Donna M. Ashford	Rev. Robert W. Odierna
20	Merrimack	William T. Hutchinson, Jr.	Ordained Minister
		Kellie M. Reynolds	Morris B. Hutchins
20	Merrimack	Richard A. Mattson	Priest
		Jeannine L. Raymond	Rev. Donald Lafond
20	Merrimack	Carl E. O'Dell	JP
		Suzanne M. Pinette	Ryan W. Teeboom
20	Nashua	Scott C. Rowell	Rector
		Shelley E. Bergeron	Rev. Robert W. Odierna
20	Hudson	Robert J. Tyrrell	JP
		Barbara J. Maguire	William E. Beane
26	Manchester	Leonard E. Hammond	Sr. Minister
		Sandra M. Carignan	John P. Potter
27	Merrimack	Mark P. Atamian	Catholic Priest
		Diva R. Racicot	Rev. Edward Richard
27	Nashua	Frank J. Brusky, Jr.	Catholic Priest
		Chrystal A. Gagne	Rev. Timothy R. O'Donnell
27	Merrimack	Dana G. Kellogg	JP
		Elaine E. Fillion	Natalie Beckley-Manor
28	Nashua	James L. Tait, Jr.	Minister
		Reynette L. Goodman	Stephen D. Edington
31	Manchester	Joseph D. Lesage	JP
		Mary A. Hall	Emile R. Gelinas
Nov. 3	Amherst	John E. Adams	Senior Minister
		Maureen T. Harkins	Craig S. Milco
3	Manchester	Craig A. Campbell	Catholic Priest
		Cathleen C. Fox	Raymond Blair
3	Nashua	Robert W. Dejadon	Rector
		Lynne M. Arsenault	Robert W. Odierna
3	Carroll	Randall W. Keef	JP
		Stacey R. Lousee	Raymond J. Chaput

<i>Date</i>	<i>Place</i>	<i>Names</i>	<i>By Whom Married</i>
16	Merrimack	Walter C. Surprenant	JP
		Lisa A. Letizio	Dennis M. Drake
23	Amherst	Raymond E. Duchemin	JP
		Michelle Y. Albert	Lawrence P. Sumski
23	Manchester	Kevin W. Moore	Pastor
		Michelle Y. LeBlanc	Paul Hughey
23	Manchester	Robert F. Picardi	Reverend
		Tracy L. Thornhill	David W. Robinson
24	Milford	Karl E. Davis	Pastor
		Camille C. Hebert	Rev. Deborah Adams-Christensen
24	Merrimack	Richard J. Wetherbee	Priest
		Suzanne Fortier	Rev. Donald Lafond
25	Hudson	James T. Noble	JP
		Rhoda G. Hobbs	William E. Beane
Dec. 1	Hudson	Richard W. Rose	Minister
		Susan F. Gagne	Edward A. Koonz
6	Beford	William T. Garry	JP
		Deanna L. Strayer	Jacqueline M. Dunham
9	Merrimack	Jack P. Walsh	JP
		Stephanie J. Shea	Natalie Beckley-Manor
12	Nashua	Phillip M. Grant, Jr.	JP
		Dawn M. Wimett	Roland E. Miller
16	Merrimack	Marc H. Gagnon	JP
		Deena M. Oriente	Natalie Beckley-Manor
22	Merrimack	Donald F. Donahue	JP
		Judee C. Edgerly	Nancy Grant
23	Nashua	Curtis L. Guild	JP
		Mary Ellen Ringey	Deborah R. McCaffery
28	Nashua	Jeffrey T. Dudman	Priest
		Diane T. Woods	Father John Healey
28	Merrimack	Lewis M. Stanley, Jr.	JP
		Elizabeth O. Thrasher	Natalie Beckley-Manor
28	Nashua	Donald W. Wayman	JP
		Cathy A. Smith	Marguerite L. Ross
29	Bedford	Timothy D. Skirkey	JP
		Melanie H. Morency	Doreen A. White
30	Merrimack	Dirk K. Lust	JP
		Alicia Foden	Claudette Welch

**BIRTHS REGISTERED IN THE TOWN OF MERRIMACK, N.H.
YEAR ENDING DECEMBER 31, 1990**

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
1988				
Dec.	Lowell, MA	Julian Thomas	Gregory N. Sapnos	Karen A. Butler
1989				
Dec.	Nashua	Jessica Lauren	Keith R. Besong	Christine L. Sweesy
	Nashua	Jared Adam	Adam W. Davies	Robin A. Foley
	Nashua	Eric Clark	David G. Campbell	Marcia Lapoint
	Nashua	Eric Daniel	Daniel P. LaChance	Margaret K. Hudson
	Nashua	Ryan Samuel	Toy S. Rezendes	Cheryl A. Pagliaro
	Nashua	Kaitlin Marie	James A. Bailey, Sr.	Joann M. Witzensoeker
	Nashua	Robert Charles	David C. Harris	Sarah L. Severance
1990				
Jan.	Nashua	Nathan William	William S. Gray	Charlotte L. Hicks
	Nashua	Eric Michael	Michael A. Lucci	Nancy M. Valvo
	Nashua	Nicole Marie	Dean M. W. Sena	Joy A. Francisco
	Nashua	Tara Michelle	Richard R. Brodeur	Deborah A. Spence
	Nashua	Sarah Mary	Paul F. Bartick	Doris M. Lunardo
	Nashua	Michael Thomas	Thomas R. Cifelli	Carol L. Johnson
	Nashua	Virginia Marie	Douglas R. Miller	Diane M. Rodney
	Nashua	James David	David W. Croke	Lynne M. Hagan
	Manchester	Steven	Alex Rasovsky	Lenka Veberova
	Nashua	James Donald	Gary D. Lavimoniere	Alice Pimenta
	Nashua	Michael John	Gary D. Lavimoniere	Alice Pimenta
	Nashua	Christopher Murphy	Michael F. Merra	Catherine Moloney
	Nashua	Baby Boy	Steven M. Wheatley	Andrea Messina
	Nashua	Sarah Elizabeth	John F. Burke, Jr.	Rose Terraccino
	Nashua	Abhishek Vikas	Vikas G. Sontakke	Anjali Pradhan
	Nashua	Nicole Michelle	Thomas S. Foley, Jr.	Michelle Pelletier

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
16	Nashua	Adam Richard	Richard N. Lupien	Pamela Poitras
16	Nashua	Nicholas	Wayne L. King	Karen Bray
18	Nashua	Julie Aloha	Steven A. Jaynes	Laura Keyes
18	Manchester	Laura Marie	Mark Timmerman	Alane Adams
19	Nashua	Marc Andre	Andre J. Aucoin	Darlene Thibeault
19	Nashua	Shane Andre	Andre J. Aucoin	Darlene Thibeault
19	Nashua	Joseph Raymond	Donald R. Belanger	Donna Mann
19	Nashua	Christopher Michael	Arthur W. Farley, III	Deborah Ireland
19	Nashua	Courtney Ann	Daniel D. Landry	Robyn Meeker
19	Nashua	Jack Edmund	Jack E. McNeill, Sr.	Sandra Elliott
21	Manchester	Rachel Kelly	David W. Brooks	Shelley Keys
25	Peterborough	Briziet Thomas	Albert J. L. Daigle	Valerie Deptula
25	Manchester	Edward Coleman	John C. Fallon	Grace Pilau
26	Manchester	Christopher Neil	Michael R. Comeau	Cheryl Sullivan
29	Nashua	Keenan Vaughn	Jeffrey J. Tancill	Patricia Byrne
30	Manchester	Baby Girl	Thomas Wingate	Donna Bonner
Feb. 1	Nashua	Brittany Ann	Steven J. Serra	Ann M. Silvery
2	Nashua	Erika Nichole	Bruce J. Doucette	Pamela J. Twardowsky
5	Nashua	Matthew Michael	Michael C. Boisvert	Theresa M. Baril
5	Nashua	Gregory Luke	Thomas P. McDonough	Jennifer Green
5	Nashua	Kevin Earl	James R. Perry	Ann L. Koch
8	Nashua	Joshua William	Marc J. Roussel	Laura Phillips
9	Nashua	Paul Francis, Jr.	Paul F. McLaughlin, Sr.	Mary Lou Case
11	Nashua	David Ryan	Anil G. Porbunderwala	June A. Haward
12	Nashua	Adam Edward	Christopher A. Ager	Diana J. Hinebaugh
12	Nashua	Eric Gordon	Francis T. Retelle	Susan E. Brendel
12	Nashua	Timothy Joseph	Joseph G. Moore	Maureen L. Brady
13	Nashua	Audra Alyssa	Michael A. Penta	Sharon A. Gentile
14	Nashua	Bryone Ann	John C. Wilson	Lucy J. Carter
15	Nashua	Sara Elizabeth	Robert L. Murphy	Cynthia Ramsey
15	Nashua	Caileigh Paige	Edward J. Stearns, III	Nancy E. Guindon
18	Nashua	John Whitt	Kelly C. Mulheren	Susan Whitt

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
20	Nashua	Colton Travis	Michael R. Bellavance	Paula A. Daman
20	Nashua	Richard David	Richard A. Eddinger	Theresa M. Vissa
20	Nashua	Jeffrey Michael	Richard A. Fredette	Rachel D. Bergeron
21	Manchester	Samuel Benjamin	William D. Green, Jr.	Pamela J. Schnabel
21	Merrimack	Colin Brody	Steven B. Raaberg	Karin Judge
22	Merrimack	Richard Michael	Frank W. Huston	Mary E. Barbera
24	Manchester	Patrick Alexander	Michael B. Desrochers	Tracey D. Wilson
24	Nashua	Dalton William	William M. Mutz	Deborah A. Finnegan
27	Manchester	Lauren Elizabeth	David S. Kirouac	Elaine M. Blanchette
27	Manchester	Amanda Lee	Perry J. Ziehm	Linda Souter
Mar.	1	Griffin Christopher	Davis F. Cosgrove	Karen Jones
	2	Christina Marie	Robert J. Uttero	Debra A. Perreault
	3	Bryan John	Steven J. Dunn	Debra McCormack
	4	Spiro Alexander	Harilla Theodhosi	Marie Belliveau
	5	Gregory Lawrence	Michael L. Cyr	Faith E. Sheldon
	6	Lauren Elizabeth	Russell S. Dickson	Andrea Senick
	7	Christopher James	James D. Lishman	Amy J. Smith
	8	Ashley Noelle	Richard A. Terrien	Karen T. Mavrikos
	13	Eric Anthony	Anthony F. Zanichowsky	Lynn Carrier
	14	Daniel John	Christopher B. Petrovic	Margaret Giordano
	14	Patricia Marie	Gary M. Robinson	Christine Alimena
	16	Lauren Josephine	Paul P. Pearsall, Jr.	Cheryl Moylan
	17	Jessica Lynne	Scott A. Gill	Debra Migneault
	17	Cassandra Anna	Theodore C. Len	Christina Decesare
	18	Ashley Kashmir	Harold A. Johnson	Barbara Mamone
	18	Ethan John	Michael K. Hoover	Jane Blades
	20	Brian Seneca	Robert M. Eldredge	Sandra Smart
	20	Jacob John	John W. Garland	Annette Camire
	21	Christopher Louis	Joseph J. Tiano, Jr.	Beverly Fabello
	23	Jenna Lee	Jack H. Carlton	Janet Santerre
	23	Kassandra Keigh	Michael J. Dudash	Michele Gagne
	25	Eliza Jane	Roger S. Gettel	Wendy Barrett

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
26	Nashua	Lucas Farrall	Robert P. Barrie	Melissa Farrall
26	Nashua	Chelsea Melissa	Frederick W. George	Cindylee Caras
26	Nashua	Rachel Anne	Michael John	Susan Merrick
26	Nashua	Brian Arnold	Frank J. Paison	Laura Mullaney
27	Nashua	Kathryn Mary	Kenneth J. Rush	Colleen Culliton
28	Nashua	John Benjamin	John C. Mulrey	Betty Lindsten
28	Nashua	Meredith Felming	Phillippe A. Roy	Mercedes Fleming
30	Nashua	Kyle Phillip	Phillip J. Appert	Lesley Swenson
31	Nashua	Matthew Ward	Peter J. Tilton	Katherine Desrosiers
April				
2	Manchester	Jeremy Bernard	Michael A. Denapoli	Deborah S. Maloney
2	Nashua	Matthew David	David P. Merrill	Robin G. MacPhail
4	Nashua	Kelsey Anne	Mitchell W. Eyles	Teresa L. Pickard
7	Nashua	Joseph Solomon	Barry Needleman	Elisabeth A. Rittner
10	Manchester	Bradley Spencer	William R. Daigle	Colette T. Lussier
10	Nashua	Kurt Day	Richard R. Sullivan	Donna J. Webber
10	Nashua	Daniel Gregory	Gregory D. Vaccaro	Margaret M. Gallagher
11	Manchester	David Matthew	Peter F. Manhardt	Lynn E. Osgood
13	Manchester	Aaron Richard	Richard C. Winch	Theoanne Harvey
16	Nashua	Kelly Anne	Anthony M. Coelho	Beverly J. Lampen
18	Nashua	Justin Thomas	George P. Brown	Donna L. L'Heureux
19	Nashua	Lauren Joan	Peter R. Kahn	Victoria J. Patric
20	Nashua	Sean Patrick	Robert P. Ryan	Brenda C. Nevins
22	Nashua	Matthew James	Patrick J. Bishop	Mary E. Fulling
23	Nashua	Stephanie Diane	Constantine Halvatzes	Karen M. Mosholder
23	Nashua	Stephan Kenneth	Constantine Halvatzes	Karen M. Mosholder
23	Nashua	Nicholas Allen	Gregory A. Sarette	Lea Anne Harless
24	Manchester	Thomas Paul	Scott W. Crowe	Diane C. Cypers
25	Nashua	Paige Kristine	Richard L. Kalika	Susan J. Turney
26	Nashua	Gregory Paul	Joseph Leonard	Eileen F. Fitzgerald
26	Nashua	Bridget Ann	William R. O'Bryant	Anne L. O'Sullivan
26	Nashua	Benjamin James	William R. Suprenant	Susan L. Lawrence
27	Nashua	Brian Primo	Fabrizio P. Zanella	Janice M. Shea
30	Nashua	Brian Ross	Murray R. Collette	Denise M. Gamache

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
May	1	Nashua	Paul C. Beaulieu	Patricia E. Dawe
	1	Manchester	Kevin J. Piedimonte	Anne M. Santini
	2	Nashua	Ronald W. Burnham	Suzanne J. Patrician
	2	Nashua	Paul E. Haupt-Renaud	Debra A. Haupt
	2	Nashua	Steven L. O'Neil	Sheila R. Reynolds
	2	Nashua	Gregory M. Reczko	Denise A. Lefavor
	2	Nashua	Rodney S. Roy	Carol J. Beckham
	3	Nashua	James W. Packard	Wendy M. Burger
	4	Nashua	James R. Jolly	Anna K. Powers
	5	Manchester	Michael W. Drury	Donna G. Siffard
	5	Nashua	James B. Robertson	Joyce A. Myles
	5	Nashua	Jeffrey N. Smith	Susan E. Hoffman
	6	Nashua	Donald L. St. Andre, Jr.	Patricia A. Walsh
	7	Nashua	Mark A. Lukkarinen	Joyce M. Guindon
	8	Nashua	Dale A. Rotkiewicz	Debra M. Raisanen
	9	Nashua	Michael R. Carlton	Rita E. Poinon
	11	Nashua	William D. Reen	Mary T. Wilson
	12	Manchester	Donald G. Cordell	Laura L. Sheahan
	12	Manchester	Donald G. Cordell	Laura L. Sheahan
	12	Nashua	Douglas D. Eisenhauer	Dawn M. Allgaier
	13	Nashua	Charles A. Yandell	Jenifer G. Rand
	14	Nashua	David T. MacDonald	Linda A. Young
	15	Nashua	Stephen P. Pollock	Tamara J. Dube
	16	Nashua	Donald A. Denninger	Nancy E. Gove
	16	Nashua	Kenneth C. Johnson	Susan Lorette
	17	Nashua	Peter J. Graham	Lisa Yerxa
	17	Nashua	Daniel J. Griffin	Elizabeth A. Coville
	19	Manchester	Kevin B. Avila	Stephanie E. Myers
	19	Nashua	Thomas M. Chmielewski	Tina M. Boutot
	20	Nashua	Stephen C. Magee	Candace P. Dupont
	21	Stoneham, MA	Phillip A. Corum	Wendy L. Moore
	21	Manchester	David M. Tagulaid	Sharon Lebovitz
	22	Nashua	Kenneth G. Fothergill, Jr.	Karen L. Schier

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
23	Manchester	Hilary Lauren	John S. Maddaus	Robin Heck
23	Nashua	Brittney Christine	Brian J. Sweetser	Christine S. Hammond
24	Manchester	Ryan Michael	Michael W. Kearney	Joanne E. Gosse
26	Nashua	Ryan Norman	Norman A. St. Pierre	Colleen M. Maguire
27	Nashua	Michael Martin	Leonard P. Kulikowski	Elizabeth L. McCarthy
29	Nashua	Peter Anthony	Peter J. Henenberg	Rita Lore
June	Nashua	Steven William	David L. Olmstead	Linda E. Young
	Nashua	Kara Marie	Steven J. Roderiques	Laurie T. McQueeney
	Nashua	Lisa Marie	Michael P. Ruggiero	Carol A. Damazyn
	Nashua	Tyler Michael	Daniel P. Kirane	Laurie J. Poper
	Nashua	Brian Douglas	Brian D. Raymond, Sr.	Edith D. Meades
	Nashua	Kelsey Elizabeth	Brian D. Rhodes	Mary E. Davis
	Nashua	Danielle Rose	Miachel F. Reuter	Marsha G. Hardy
	Nashua	Hannah Catherine	Walter Carrell	Claudia J. Hicks
	Manchester	Amber kathleen	Thomas G. Collins	Ellen M. Peabody
	Nashua	Tyler Jonathan	Dana R. Livingston	Theresa A. Morrisson
	Manchester	Travis Wayne	Wayne C. Lombard	Susan L. Hill
	Nashua	Jonathan Steward	John F. Armstrong	Minday A. Lachance
	Manchester	Bryan Christopher	Harvey B. Mayo	Penny H. Scott
	Manchester	Courtney Leigh	Scott A. Dougal	Janice L. Morvillo
	Nashua	John Zachary	John R. Zahara	Pamela Kulis
	Nashua	Matthew Brooke	Brooke N. Lemoine	Jennifer Beckwith
	Nashua	Brianna Caitlyn	Briane E. Bowles	Michele A. Clermont
	Nashua	Bruce William	Edmond P. Caron	Rosemarie L. Whitaker
	Nashua	Andrew Charles	Richard E. Bolton, Jr.	C. Terese Adams
	Nashua	Cassandra Ann	David J. Feres	Janice A. Overbaugh
	Nashua	Amanda Lucy	James R. Laquerre	Ellen M. Marshall
	Nashua	Derek Jameds	Stigeven J. Hansen	Valerie L. King
	Nashua	Shannon Carolyn	Arthur W. Hassan	Linday A. Bosley
	Nashua	Lauren Elizabeth	William J. McFadden	Jeanne A. Pettilo
	Nashua	Kelsey Elizabeth	Douglas M. Jones	Patricia A. Morin

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
July	1	Danielle Solina	Andrew L. Buckler	Colleen E. Stiles
	2	Ryan Michael	Robert Giggi	Crystal L. Schroedor
	6	Amy Kathleen	Paul R. Clinghan	Susan M. Moynihan
	6	Alex Francis	Timothy P. Martin	Shannon E. Bellavance
	8	Kelsie Amanda	Jeffrey H. Rogers	Jan T. Sousa
	10	Katie Marie	Miachel J. Ethier	Stephanie K. Phillips
	11	Zachary Alexander	Dennis J. King	Linda W. Warch
	12	Tiffany Michelle	Stephen D. George	Sandra L. Keen
	15	Matthew James	James H. Edmonds	Loretta J. Mooney
	17	Kyle Michael	Walter F. O'Brien	Julie A. O'Brien
	18	Brenden Thomas	Robert T. Repack	Nancy M. Stern
	20	Baby Girl	Roak H. Cox	Jacqueline J. Giniusz
	23	Ryan Thomas	Jeffrey L. Berman	Anne C. Radcliffe
	23	Chanel Elizabeth	Steven M. Friedman	Darlene J. Boucher
	29	Michael Scott	Scott M. Gerlach	Cynthia L. Ciannanea
	30	Emily Anne	John H. Cmejla	Pamela J. Meyers
	30	Camille Marie	Donald L. Poulin	Eda L. Waker
	30	Christine Laura	William R. Shea, III	Judith L. Groff
	31	Khrysta Carman	Joel C. Brewster	Anne C. Morrill
Aug.	3	Christian James	Michael C. David	Colleen T. McDonnell
	3	Baby Boy	Stanle Zapenas	Robin A. Farland
	4	Christopher Lee	Claude R. Simard	Diane L. St. Amand
	5	John Craig	Craig C. Lawrence	Becky J. Belanger
	5	Jordan Anne	Barry W. Gabriel	Jennifer Haynes
	7	Stefanie Lauren	Jeffrey S. Eisenbach	Katherine Guzman
	7	Ryan Patrick	John J. Maille	Christine R. Orleans
	9	Nikko Ann	Dennis W. Tremblay	Ana Capili
	13	Jordan Steele	Glen A. Hicks	Annette R. Lapointe
	13	Jeffrey Lyle	Lyle J. Schilke	Mary L. Saport
	14	Alexa Jeane	Edward J. Mazur	Sheryl L. Fink
	15	Brittany Patricia	Stuart P. Gilman	Elizabeth Davis
	15	Celeste Marie	Daniel D. Labelle	Barbara L. Lukitsche

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
17	Nashua	Sarah Jordan	Michael R. O'Connor	Dania Stanley
17	Nashua	Joshua Eric	Donald E. Tupper	Michelle L. Smith
19	Nashua	Rachel Kouha	John F. Keraney	Jo-Ann T. Rancourt
22	Manchester	Hannah Katherine	Thomas J. Medico	Katherine E. Williams
23	Manchester	Zachery Christian	Timothy C. Ledoux	Lanie Butland
23	Nashua	Jessica Lee	Kevin J. Moreau	Michelle A. Powell
24	Nashua	Devin Leigh	John P. Brady	Kim Huber
25	Nashua	Shawna Jean	Kerbert F. Morande	Lisa M. Canty
27	Manchester	Sydney Elizabeth	Timothy B. Morton	Judith Bisson
27	Nashua	Scott Thomas	Brian K. Rollins	Lauren J. Herdecker
28	Manchester	Tess Rhianne	David A. Moore	Catherine Heath
30	Nashua	Alexander William	William J. Campbell	Michelle J. Kelly
30	Nashua	Nicole Erica	Timothy Dougherty	Sherly M. Jewell
30	Manchester	Austin Michael	Dennis C. Hogan	Lisa A. Mevesque
31	Nashua	Caitlyn Victoria	Peter F. Albert	Roxanne Davis
31	Nashua	Morgan Ashley	Thomas L. Riley	Joanne J. Quintal
Sept.				
2	Nashua	Matthew Bruce	Bruce W. Ashwell	Pauline Dubois
3	Manchester	Steven James	Steven J. Everett, Sr.	Cathy Bourgeois
4	Nashua	Benjamin Charles	David S. Phelps	Sara Allison
6	Nashua	Kyle Lloyd	Lloyd G. MacLean	Ann Grimard
6	Nashua	Brett Joseph	Lloyd G. MacLean	Ann Grimard
11	Manchester	Caitlin Elizabeth	David T. Rutzke	Mary Daloia
13	Nashua	Cheryl Ann	Bruce E. Boardman	Lorraine McEwen
13	Nashua	Craig Thomas	Bruce E. Boardman	Lorraine McEwen
13	Nashua	Daniel Adam	Robert I. Kirsh	Atara Scharf
16	Merrimack	Allegra June Elizabeth	Frederick A. Robinson, III	Susan D. Bolton
18	Nashua	Lesley Elizabeth	Stephen C. Lang	Carol Langley
19	Manchester	Daniel Joseph	Paul J. Abad	Karen Towle
19	Manchester	Jonathan Bowman	Charles D. Hepler	Julianne Bowman
19	Nashua	Devan Kae	William F. Robertson, III	Kathleen Hartman
20	Nashua	Alexis Marie	Robert W. Stengel	Debra Cabana
22	Nashua	Caileigh Elizabeth	Timothy S. McCoy	Angela Stanley

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
25	Manchester	Michael Dominic	Richard W. Antonellis	Josephine Hanlon
25	Manchester	Matthew Patrick	Richard W. Antonellis	Josephine Hanlon
25	Nashua	Kaitlin Ann	Michael J. Downing	Linda Tebbets
26	Nashua	Lauren Nicole	Alan R. Duda	Andrea Fletcher
26	Nashua	Connor Patrick	Mark A. Holohan	Robyn Neville
26	Nashua	Christian	Stephen Varga	Beverly McGirr
27	Nashua	Amber Christine	Robert J. Skinner	Angela Bavaro
28	Peterborough	Christian Marshall	Timothy M. Barrett	J. Anna Klaus
29	Nashua	Rachel Lynn	Douglas A. Spencer	Susan Roche
29	Nashua	Kristen Marie	Kenneth M. Wallis	Susan Tompkins
30	Nashua	Paige Alexis	Thomas P. Barton	Leah Boukalis
30	Nashua	Amanda Lynn	Michael R. Belanger	Linda Paradis
Oct.	Nashua	Diego Gabriel	Arturo H. Oropeza	Elizabeth Estremera
	Derry	Melia Victoria	Scott K. Robinson	Victoria Schulze
	Nashua	Christina Mary	James A. Mazerall	Jane Bird
	Manchester	John Philip	Philip T. Desmond	Janette Brunette
	Nashua	Kevin Nathaniel	Matthew C. Ogden, Sr.	Patti Fischette
	Nashua	Julia Louise	Walter E. Phelps	Deborah Rosales
	Nashua	Tristen Nicole	Norman T. Krakie	Tammy Martel
	Nashua	Peter Joseph	Klaus B. Saggerer	Julia Chaplik
	Nashua	Kaela Rose	James E. Brackett	Martha Anderson
	Nashua	Jessica Hannah	Craig A. Silver	Susan Weiner
	Nashua	Corey Lynn	Robert A. McNeill	Maryjo Alcorn
	Manchester	Michael Emile	Raymond R. Ravenelle	Jane St.Laurent
	Nashua	Charles Xavier	Alan P. Lacerte	Brenda Eckels
	Manchester	Kile Breckenridge	William R. Stetson	Karen Reuter
	Nashua	Christopher Nicholas	Rilles Bard	Christine Panepinto
	Nashua	Jacob Harris	Jeffrey W. Therrien	Rosalind Carr
	Nashua	Daniel Frederick	Jonathan B. Fogg	Lori Roberts
	Nashua	Andrew David	Tommy A. Fournier	Elizabeth Doiron
	Manchester	Tyler Austin	Tommy A. Fournier	Elizabeth Doiron
	Manchester	Elizabeth Rose	Michael P. Viggiano	Theresa Kluska
	Nashua			
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	Nashua			

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
Nov.	1	Nashua	William E. Soucy	Cheryl Leclerc
	2	Nashua	Terence J. Cole	Joanne Wedge
	3	Nashua	Glenn B. Letourneau	Ann Pouliot
	3	Nashua	Steven R. Pinet	Janice Arsenault
	5	Manchester	Robert D. Dempsey, Jr.	April Furgal
	5	Nashua	Mark A. Fecteau	Deborah Docos
	6	Nashua	Briana A. Floyd	Priscilla Villeneuve
	6	Nashua	Michael R. Milligan	Kathleen Clark
	9	Nashua	Kevin A. Duquette	Nancy Hill
	10	Manchester	Daniel J. Sullivan	Patricia Donnelly
	16	Manchester	Robert D. Schaller	Susan O'Brien
	17	Nashua	Douglas J. Dunham	Linda Johnson
	18	Nashua	George W. Campo, III	Gale Lott
	19	Nashua	Bruce K. Bonin	Karen Hubbard
	20	Nashua	Stephen P. Kalenik	Ghislaine Kelly
	21	Manchester	Leo A. Martineau	Cecile R. Martin
	21	Nashua	Richard K. Perrine	Wendy Blaise
	26	Peterborough	Bruce C. Randall	Carol Bardawil
	27	Nashua	Matthew J. Ring, III	Stephanie Williams
	28	Nashua	Reynaldo Barrett	Diane Mitchell
	28	Nashua	Donald V. MacKellar	Kimberly Clouser
	29	Nashua	Todd E. Glover	Sandra Herr
	29	Nashua	David A. Moreau	Diane Gilbert
	30	Nashua	Paul D. Mahoney	Ann Edmonds
	30	Nashua	Allan R. Stuke	Maryann McNamara
Dec.	1	Nashua	Douglas C. Osborne	Deborah Anderson
	2	Nashua	Michael A. Trask	Catherine Ramalho
	4	Manchester	Timothy R. Jameson	Catherine A. Preusse
	4	Nashua	Christopher S. Griffin	Deborah Ann Lasusa
	7	Nashua	Richard J. Hendricks	Mary Thompson
	9	Nashua	James F. Bellamy	Alison Maker
	13	Nashua	Richard P. Emery	Sandra Hoose

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
13	Concord	Emily Grace	Alden J. Holeczy	Laurie West
14	Nashua	Lindsey Marie	Kevin E. Cashell, Jr.	Jean Repucci
16	Nashua	Catherine Elizabeth	David A. Ham	Christine Wooley
18	Nashua	Kayla Nicole	Daniel Edmonds	Pamela Taylor
19	Nashua	Stephanie Renee	Rodney S. Hicks, Jr.	Yvette Wheelodon
20	Nashua	Timothy David	David R. Batt	Judith Connors
29	Manchester	Nicole Joyce	Timothy D. Martin	Wendi J. Gettys
30	Nashua	Jonathan James	Richard D. Crocker	Catharine Smith

DEATHS REGISTERED IN THE TOWN OF MERRIMACK, N.H. YEAR ENDING DECEMBER 31, 1990

<i>Date</i>		<i>Place of Death</i>	<i>Name of Deceased</i>	<i>Age</i>	<i>Place of Burial</i>
1989					
Dec.	7	Nashua	Daniel E. Nesmith	78	Merrimack
1990					
Jan.	17	Goffstown	Delia C. Byrne	85	Boston, MA
	17	Merrimack	Bernard J. Theberge, Sr.	69	Everett, MA
	19	Nashua	Catherine T. Langlois	56	Arlington, MA
	19	Merrimack	Jean E. Barnes	42	Weymouth, MA
	21	Merrimack	James A. Hart	91	Merrimack
	22	Merrimack	Wayne D. Zintel	44	Merrimack
	22	Nashua	Dorothy E. Schmitt	83	Louisville, KY
Feb.	10	Nashua	Ruth M. Landry	70	Derry
	12	Nashua	William E. Rigg, Sr.	80	Nashua
	26	Merrimack	C. Richard Estey	57	Concord
	27	Merrimack	Thomas L. O'Leary	84	Merrimack
Mar.	5	Goffstown	Albert Woodard	80	Corina, ME
	23	Fayetteville, NC	David J. Blanchette	21	Nashua
	29	Nashua	Dorothy R. Wassell	69	Merrimack
April	7	Nashua	Roberta P. Cote	54	Concord
	18	Nashua	Mavis J. Perkins	67	Merrimack
	21	Nashua	Chester F. Johnson	74	Merrimack
	21	Nashua	Anne Rothwell	81	Everett, MA
	26	Merrimack	Joan W. Norton	61	Concord
May	2	Merrimack	Amelia P. Barber	96	Merrimack.
	12	Merrimack	Patricia R. Comtois	53	Concord
	28	Nashua	Kenneth D. Moore, Jr.	46	Merrimack
June	7	Nashua	Marylene U. Gentry	72	Concord
	12	Nashua	Barbara I. Lefavor	32	Concord
	14	Nashua	Jean V. Gould	74	Merrimack
	21	Merrimack	Margaret L. Conway	78	Concord
	22	Nashua	Roland R. Irish, Sr.	81	Merrimack
July	1	Merrimack	Patricia Vining	61	Salem, MA
	12	Nashua	Joseph L.F. Dow	78	Eliot, ME
	12	Nashua	Wanda S. Chute	60	Nashua
	12	Merrimack	Norman J. Hall	77	Merrimack
	24	Jaffrey	David B. McIntyre	34	Sandown
	28	Merrimack	Durant Sewell	59	Merrimack
	31	Merrimack	Archie Tomasian	82	Concord
Aug.	16	Nashua	Donna A. Lamont	68	Nashua
	23	Nashua	Arthur W. Morgan	64	Concord
	30	Manchester	Roger H. Cagnon	77	Manchester
Sept.	9	Nashua	Elizabeth Lindsay	69	Merrimack
	11	Nashua	Lauretta L. Collette	81	E. Chelmsford, MA
	13	Nashua	Christie S. Wilson	86	Merrimack

<i>Date</i>	<i>Place of Death</i>	<i>Name of Deceased</i>	<i>Age</i>	<i>Place of Burial</i>	
17	Nashua	Thomas R. Jones, Jr.	65	Merrimack	
18	Nashua	Celina M. Guerette	94	N ashua	
20	Goffstown	William E. Jenkins	55	Nashua	
30	Merrimack	Patricia M. Peters	63	Darlington, NJ	
Oct.	16	Manchester	Francis J. Archbold	76	Merrimack
	24	Merrimack	George H. Lambert, Jr.	56	Manchester
	24	Merrimack	Clarence E. Rowell	80	Pelham, NH
	25	Merrimack	Isabelle L. Gosselin	49	Concord
	31	Nashua	Edward F. Morrissey	93	Merrimack
Nov.	19	Nashua	Henry C. Zufelt	71	Braintree, MA
	21	Merrimack	John W. Wallace	74	Manchester
	24	Manchester	Lyle H. Covey	78	Hollis
	30	Merrimack	Lorraine A. Landry	56	Merrimack
Dec.	2	Merrimack	Margaret F. Sweet	80	Merrimack
	11	Merrimack	Robert T. Adams	53	Merrimack
	15	Nashua	Sylvester J. Grady	87	Medford, MA
	24	Bedford	Ida Grant	97	Manchester
	25	Merrimack	Redmond J. McDonald	31	Concord
	31	Merrimack	John C. Mroz, Jr.	63	Manchester

TREASURER'S REPORT

1990 ANNUAL REPORT

POOLED CASH ACCOUNT

Balance - July 1, 1989	\$ 12,712,962.47
Receipts:	
General Government	436,082.05
Assessing	2,038.35
Fire	1,371.59
Police	178,775.90
Ambulance	36,192.50
Public Works Administration	460.00
Highway	259.95
Solid Waste Disposal	254,888.01
Sewer	1,624,076.17
Planning and Zoning	47,581.95
Parks and Recreation	8,785.10
Equipment Maintenance	6,000.00
Code Enforcement	103,763.36
Town Clerk / Tax Collector	22,056,543.31
Welfare	9,297.04
Health	5,890.00
Interest on deposits and investments	607,692.52
Federal and state aid	1,345,166.12
Private grants	149,513.38
Transfers from trust funds	562,911.45
Workers compensation and disability claims	17,495.80
Expense reimbursements	57,674.03
Security deposits	153,445.10
Bond anticipation note proceeds	<u>2,600,024.00</u>
Total receipts	<u>30,265,927.68</u>
Total cash available	42,978,890.15
Less selectmen's orders paid	<u>38,669,222.54</u>
Balance - June 30, 1990	\$ 4,309,667.61

The cash in each fund is pooled for investment purposes. Interest earned on pooled deposits and investments is allocated to each fund on the basis of its relative average monthly equity in the pooled account. Fund equities in pooled cash at June 30, 1990 and interest earned by each fund during the year then ended are as follows:

<u>Fund</u>	<u>Interest</u>	<u>Equity</u>
General Fund	\$251,289.74	\$ 186,068.33
Sewer	138,108.59	1,575,285.26
Fire Protection Area	1,479.15	14,163.73
Veterans Memorial Park	64.18	765.41
Camp Sargent Road By-pass	94,649.11	1,209,124.52
Incinerator	1,343.14	1,343.14
Road Improvements	117,968.40	1,307,951.24
Sewer Line Extension	1,685.04	0.00
Conservation - 80 Acres	529.77	6,651.29
Conservation - Special	575.40	8,314.69
Total	\$607,692.52	\$4,309,667.61

Jean G. Weston, Treasurer

— BOND PRINCIPAL AND INTEREST PAYMENT SCHEDULES —

\$1,110,000 1975 Incinerator Bonds

Year	Interest 9/1	Interest 3/1	Principal 9/1	Total
1989-90	12,512.50	10,725.00	55,000.00	78,237.50
1990-91	10,725.00	8,937.00	55,000.00	74,662.00
1991-92	8,937.00	7,150.00	55,000.00	71,087.00
1992-93	7,150.00	5,362.50	55,000.00	67,512.50
1993-94	5,362.50	3,575.00	55,000.00	63,937.50
1994-95	3,575.00	1,787.50	55,000.00	60,362.50
1995-96	1,787.50	—0—	55,000.00	56,787.50
	50,049.50	37,537.00	385,000.00	472,586.50

\$2,750,000 1977 Sewer Line Extension Bonds

Year	Interest 8/1	Interest 2/1	Principal 8/1	Total
1989-90	27,420.75	24,376.00	125,000.00	176,796.75
1990-91	24,374.00	21,329.00	125,000.00	170,703.00
1991-92	21,327.25	18,282.00	125,000.00	164,609.25
1992-93	18,280.50	15,235.00	125,000.00	158,515.50
1993-94	15,233.75	12,188.00	125,000.00	152,421.75
1994-95	12,187.00	9,141.00	125,000.00	146,328.00
1995-96	9,140.25	6,094.00	125,000.00	140,234.25
1996-97	6,093.50	3,047.00	125,000.00	134,140.50
1997-98	3,046.75	—0—	125,000.00	128,046.75
	137,103.75	109,692.00	1,125,000.00	1,371,795.75

\$2,250,000 1980 Sewer Line Extension Bonds

Year	Interest 7/1	Interest 1/1	Principal 7/1	Total
1989-90	48,206.25	44,468.75	115,000.00	207,675.00
1990-91	44,468.75	40,645.00	115,000.00	200,113.75
1991-92	40,465.00	36,932.50	110,000.00	187,577.50
1992-93	36,932.50	33,137.50	110,000.00	180,070.00
1993-94	33,137.50	29,260.00	110,000.00	172,397.50
1994-95	29,260.00	25,272.50	110,000.00	164,532.50
1995-96	25,272.50	21,230.00	110,000.00	156,502.50
1996-97	21,230.00	17,132.50	110,000.00	148,362.50
1997-98	17,132.50	12,952.50	110,000.00	140,085.00
1998-99	12,952.50	8,690.00	110,000.00	131,642.50
1999-2000	8,690.00	4,372.50	110,000.00	123,062.50
2000-2001	4,372.50	—0—	110,000.00	114,372.50
	322,300.00	274,093.75	1,330,000.00	1,926,393.75

\$3,000,000 1985 Road Bonds

Year	Interest 8/1	Interest 2/1	Principal 2/1	Total
1989-90	68,100.00	300,000.00	68,100.00	436,200.00
1990-91	56,850.00	300,000.00	56,850.00	413,700.00
1991-92	45,600.00	300,000.00	45,600.00	391,200.00
1992-93	34,350.00	300,000.00	34,350.00	368,700.00
1993-94	22,950.00	300,000.00	22,950.00	345,900.00
1994-95	<u>11,550.00</u>	<u>300,000.00</u>	<u>11,550.00</u>	<u>323,100.00</u>
	239,400.00	1,800,000.00	239,400.00	2,278,800.00

\$3,300,000 1987 Road Bonds

Year	Interest 7/15	Principal 7/15	Interest 1/15	Total
1989-90	96,607.50	330,000.00	87,367.50	513,975.00
1990-91	87,367.50	330,000.00	77,632.50	495,000.00
1991-92	77,632.50	330,000.00	67,567.50	475,300.00
1992-93	67,567.50	330,000.00	57,172.50	454,740.00
1993-94	57,172.50	330,000.00	46,282.50	433,455.00
1994-95	46,282.50	330,000.00	35,062.50	411,345.00
1995-96	35,062.50	330,000.00	23,595.00	388,657.50
1996-97	23,595.00	330,000.00	11,962.50	365,557.50
1997-98	<u>11,962.50</u>	<u>330,000.00</u>	<u>-0-</u>	<u>341,962.50</u>
	503,250.00	2,970,000.00	406,642.50	3,879,892.50

\$3,500,000 1988 Sewer Line Extension Bonds

Year	Interest 7/15	Principal 7/15	Interest 1/15	Total
1989-90	12,237.50	50,000.00	10,500.00	72,737.50
1990-91	10,500.00	50,000.00	8,762.50	69,262.50
1991-92	8,762.50	50,000.00	7,025.00	65,787.50
1992-93	7,025.00	50,000.00	5,287.50	62,312.50
1993-94	5,287.50	50,000.00	3,525.00	58,812.50
1994-95	3,525.00	50,000.00	1,762.50	55,287.50
1995-96	<u>1,762.50</u>	<u>50,000.00</u>	<u>-0-</u>	<u>51,762.50</u>
	49,100.00	350,000.00	36,862.50	435,962.50

\$1,550,000 1989 Camp Naticook Bonds

Year	Interest 7/2	Interest 1/2	Principal 1/2	Total
1990-91	103,277	73,625	50,750	227,652
1991-92	71,214	71,214	55,572	198,000
1992-93	68,575	68,575	60,850	198,000
1993-94	65,684	65,684	66,632	198,000
1994-95	62,519	62,519	72,962	198,000
1995-96	59,054	59,054	79,892	198,000
1996-97	55,259	55,259	87,482	198,000
1997-98	51,103	51,103	95,794	198,000
1998-99	46,553	46,553	104,894	198,000
1999-2000	41,571	41,571	114,858	198,000
2000-01	36,115	36,115	125,770	198,000
2001-02	30,141	30,141	137,718	198,000
2002-03	23,599	23,599	150,802	198,000
2003-04	16,436	16,436	165,128	198,000
2004-05	8,593	8,593	180,896	198,082
	<u>739,693</u>	<u>710,041</u>	<u>1,550,000</u>	<u>2,999,734</u>

SCHEDULE OF TOWN PROPERTY

1990 ANNUAL REPORT

June 30, 1990

Town Hall:		
Land and building		\$ 1,041,901
Furniture and equipment		424,360
Library:		
Land and building		521,500
Furniture and equipment		157,855
Police Department:		
Land and building		86,900
Equipment		622,589
Ambulance		170,558
Fire Department:		
Land and building		94,322
Equipment		731,825
Landfill		359,499
Parks, commons and playgrounds		2,486,949
Highway Department:		
Land and building		186,845
Equipment		1,284,379
Civil Defense Equipment		46,206
Sewer plant and facilities		30,166,564
Schools, land, buildings and equipment		16,350,688
Land and buildings acquired through Tax Collector's deeds:		
Robin Lane - 4 lots	\$ 2,940	
Turkey Hill Road - 3 acres - 4C/233	9,710	
Burt Street - 1 lot - 5C/270	5,590	
Old Blood Road - 2.6 acres	10,400	
Valleyview Drive - Lot 18 - 5C/142	4,850	
Valleyview Drive - Lot 13 - 5C/137	4,940	
Brewster Street - Lot 6D - 6D/188-1	5,640	
Rita Street - Lot 6D - 6D/163	7,580	
Valleyview Drive - Lot 14 - 5C/138-1	3,270	
Valleyview Drive - Lot 15 - 5C/138-1	3,240	
Valleyview Drive - Lot 16 - 5C/138-1	3,240	
Valleyview Drive - Lot 17 - 5C/138-1	3,190	
Valleyview Drive - Lot 45 - 5C/150	4,880	
Weston Road - MP 6D/391-2	14,230	
Ingham Road - .22 acres - 3C/030-1	220	
Lawrence Road - .16 acres - 7B/001	690	
Mayhew Road - .104 acres - 6A-2/092-01	550	
Pearson Road - 2.4 acres - 7D/166-2	235	
Longa Road - .20 acres - 6A-2/128	200	
Mayhew Road - .286 acres - 6A-2/110	132	
Bedford Road - .19 acres - 6D/233-1	455	
Woodhaven Circle - 1 lot - 6D/052	2,840	
Pine Trail Road - .1 acre - 6A-2/025	34	
Total		<u>89,056</u>
		\$54,821,996

SUMMARY INVENTORY OF VALUATION
TAX YEAR 1990

Land		\$ 615,148,303
Buildings		994,612,640
Public Water Utility		2,028,000
Public Utilities:		
Gas	\$ 2,906,500	
Electric	14,540,260	17,446,760
<i>Valuation Before Exemptions</i>		\$ 1,629,235,703
Exemptions Allowed:		
Blind Exemption	\$ 105,000	
Elderly Exemption	5,716,100	
Disabled Servicemen	359,800	6,180,900
<i>Total Exemptions</i>		\$ 6,180,900
Net Valuation on Which Tax Rate is Based		\$1,623,054,803

NET VALUATION 1989-1990

1982	\$388,767,938
1983	403,180,435
1984	433,028,396
1985	476,434,301
1986	536,460,879
1987	590,884,826
1988	628,790,284
1989	1,609,532,654*
1990	1,623,054,803

*Revaluation computed in this figure.

**STATEMENTS OF APPROPRIATIONS AND
TAXES ASSESSED FOR THE TAX YEAR 1990***

Town Officers' Salaries	\$ 460,974
Town Officers' Expenses	246,605
Election and Registration Expenses	15,980
Cemeteries	8,582
General Government Buildings	105,341
Reappraisal of Property	135,537
Planning and Zoning	211,807
Legal Expenses	57,000
Police Department	1,654,458
Fire Department	1,331,426
Civil Defense	6,288
Building Inspection	128,625
Communications	199,939
Town Maintenance—Highway	1,275,960
General Highway Department Expenses	206,300
Street Lighting	41,594
Equipment Maintenance	177,385
Solid Waste Disposal	541,797
Health Department	92,043
Ambulance	182,873
Animal Control	32,237
Welfare	51,870
Library	416,975
Parks and Recreation	385,189
Patriotic Purposes	9,000
Conservation Commission	6,743
Principal of Bonds & Notes	1,292,091
Interest on Bonds & Notes	637,658
Interest on Tax Anticipation Notes	50
Fiscal Charges on Debt	750
Principal of Bond Anticipation Notes	40,000
Drainage Improvements	100,000
Sludge Compost Facility	150,000
Payments to Capital Reserve Funds	343,000
General Fund Trust	13,200
Sewer Department	1,891,763
FICA, Retirement & Pension Contributions	658,689
Insurance	1,348,524
Unemployment Compensation	12,419
Hydrant Rents	40,851
Employee Wellness Program	12,100
TOTAL APPROPRIATIONS	\$14,523,623

SOURCES OF REVENUE

National Bank Stock Taxes	\$ 10
Yield Taxes	2,000
Interest and Penalties on Taxes	260,125
Land Use Change Tax	50,000
CATV/Franchise Tax	45,000
Shared Revenue—Block Grant	253,662
Highway Block Grant	289,860
Railroad Tax	220
State Aid Water Pollution Projects	151,702
Forest Fires	50
Police Training Grant	493
Emergency Management	3,144
Motor Vehicle Permit Fees	1,580,000
Dog Licenses	5,700
Business Licenses, Permits and Filing Fees	153,930
Income from Departments	682,393
Rent of Town Property	24,077
Solid Waste Disposal Income	622,337
Fire Protection Area Income	40,851
Interest on Deposits	400,000
Sale of Town Property	10,000
Payments in Lieu of Taxes	341,949
Lease Proceeds	94,699
Income from Sewer Department	2,620,932
Fund Balance	427,530
Unexpended Bond Fund	150,372
TOTAL REVENUES	\$ 8,211,036
 Total Town Appropriations	 \$14,523,623
Total Revenues	8,211,036
 Net Town Appropriations	 \$ 6,312,587
Net School Tax Assessment	18,623,250
County Tax Assessment	2,529,386
 Total of Town, School and County	 \$27,465,223
DEDUCT Total Business Profits Tax Reimbursements	476,855
ADD War Service Credits	93,500
ADD Overlay	396,450
 PROPERTY TAXES TO BE RAISED	 \$27,478,318
 Tax Rate Approved by Commission	 \$16.93
Pennichuck Fire Protection Area	\$.16

Robert W. Brundige
John T. Mackey
Richard E. Dumont

John M. Francis
Kathy L. Wales

TOWN OF MERRIMACK
STATEMENT OF EXPENDITURES, ENCUMBRANCES AND CARRYOVERS COMPARED TO BUDGET APPROPRIATIONS
YEAR ENDED JUNE 30, 1990

GENERAL FUND	Encumbrances and Carryovers July 1, 1989	Approved Budget	Additional Appropriations	Total Authorized	Expenditures	Encumbrances and Carryovers June 30, 1990	Total Commitments	Variance Favorable (Unfavorable)
General Government	\$ 6,707	\$ 412,320	\$ -	\$ 419,027	\$ 408,140	\$ 4,146	\$ 412,286	\$ 6,741
Assessing	2,060	226,175	-	228,235	215,621	2,100	217,721	10,514
Fire	16,919	1,672,228	-	1,689,147	1,617,072	3,128	1,620,200	68,947
Police	585	1,820,003	70,000	1,890,588	1,864,484	674	1,865,158	25,430
Communications	-	232,457	-	232,457	218,670	105	218,775	13,682
Ambulance	-	230,951	-	230,951	224,510	-	224,510	6,441
Public Works Administration	-	112,621	-	112,621	110,844	1,933	112,777	(156)
Highway	16,846	1,764,915	-	1,781,761	1,729,962	40,250	1,770,212	11,549
Planning and Zoning	23,832	268,953	-	292,785	256,534	24,244	280,778	12,007
Parks and Recreation	10,924	253,911	-	264,835	266,790	13,245	280,035	(15,200)
Construction Services	-	158,811	-	158,811	133,056	-	133,056	25,755
Library	5,900	452,426	-	458,326	441,118	1,260	442,378	15,948
Equipment Maintenance	11,954	204,030	-	215,984	226,670	-	226,670	(10,686)
Building Maintenance	17,510	127,301	-	144,811	127,739	15,975	143,714	1,097
Town Manager	-	79,957	-	79,957	74,690	-	74,690	5,267
Code Enforcement	-	233,792	-	233,792	215,027	-	215,027	18,765
Budget Committee	-	3,522	-	3,522	3,844	-	3,844	(322)
Town Clerk/Tax Collector	-	255,044	-	255,044	231,591	25,185	256,776	(1,732)
Welfare	-	33,245	-	33,245	69,022	-	69,022	(35,777)
Finance	56	123,946	-	124,002	121,822	-	121,822	2,180
Health	-	66,385	-	66,385	65,359	-	65,359	1,026
Non-Departmental:								
Debt Service	-	1,758,548	-	1,758,548	1,758,111	-	1,758,111	437
Drainage Improvement Program	-	100,000	-	100,000	140,146	3,084	143,230	(43,230)
Tennis Court Improvements	42,000	-	-	42,000	41,819	-	41,819	181
Athletic Field and Park Development	-	50,000	-	50,000	34,363	15,637	50,000	-
Camp Sargent Road	300,000	-	-	300,000	-	300,000	300,000	-
Old Twin Bridge Road	-	1,200	-	1,200	1,191	-	1,191	9
Traffic Signal Pre-emption	-	70,000	-	70,000	62,770	7,230	70,000	-
Stowell Road Bridge	-	75,000	-	75,000	14,950	60,050	75,000	-
Narcotics Investigation	-	-	39,076	39,076	18,286	13,330	31,616	7,460
Energy Conservation Study	-	-	14,100	14,100	13,875	225	14,100	-

	Encumbrances and Carryover July 1, 1989	Approved Budget	Additional Appropriations	Total Authorized	Expenditures	Encumbrances and Carryovers June 30, 1990	Total Commitments	Variance Favorable (Unfavorable)
Kids Kove Playground	-	-	150,000	150,000	150,000	-	150,000	-
Baboosic Lake Road Sewer Study	1,250	-	-	1,250	-	1,250	1,250	-
Fire Safety Alert Devices - Craig Moul	1,800	-	-	1,800	1,800	-	1,800	-
Portable Radios - Police Association	-	-	1,533	1,533	1,533	-	1,533	-
Wire Road Sewer Line	-	-	-	-	3,487	-	3,487	(3,487)
Total General Fund	458,343	10,787,741	274,709	11,520,793	10,864,896	533,051	11,397,947	122,846
SEWER FUNO								
Sewer	10,412	1,734,485	-	1,744,897	1,780,580	28,498	1,809,078	(64,181)
Compost	3,653	281,092	-	284,745	218,455	-	218,455	66,290
Non-Departmental:								
Sewer Plant Improvements	141,994	-	-	141,994	141,994	-	141,994	-
Total Sewer Fund	156,059	2,015,577	-	2,171,636	2,141,029	28,498	2,169,527	2,109
SOLID WASTE DISPOSAL FUND								
Solid Waste Disposal	1,108	517,092	-	518,200	429,515	-	429,515	88,685
FIRE PROTECTION AREA FUND								
Hydrant rentals	-	37,514	-	37,514	38,111	-	38,111	(597)
GRAND TOTALS	\$615,510	\$13,357,924	\$274,709	\$14,248,143	\$13,473,551	\$561,549	\$14,035,100	\$213,043

REPORT OF THE TRUST FUNDS OF THE TOWN OF MERRIMACK, N.H.

FUND SUMMARY, JUNE 30, 1990

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Principal			Income			Grand Total of Principal & Income			
				Percent Percent	Balance Beginning Year	Cash Gains or (Losses)	New Funds Created	Withdrawals	Balance End Year		Income During Year Percent Amount	Expended During Year	Balance End Year
Fund A													
1900	Perpetual Care	Cemeteries	Various	45.619%	\$97,672.16	(\$2,875.34)			\$94,796.82	\$12,133.90	\$1,346.43	\$52,328.25	\$147,125.07
1917-26-54	Patterson, Lawrence & Carroll	Library	Various	2.996%	6,415.53	(188.86)			6,226.67	797.01	803.44	946.39	7,173.06
1854/1921	Gage & Lawrence	School	Various	32.742%	70,102.42	(2,063.72)			68,038.70	10,397.01	8,778.26	10,327.69	78,366.39
1951	George Carroll	Fire Dept.	Various	14.181%	30,362.18	(893.82)			29,468.36	17,173.40	411.28	20,534.06	50,002.42
1925	Shedd Harris	Fire Dept.	Various	0.023%	49.16	(1.45)			47.71	64.34	0.67	69.78	117.49
Fund A Totals					\$204,601.44	(\$6,302.97)			\$198,298.47	\$70,125.27	\$11,340.08	\$85,383.83	\$283,682.30
Fund B													
1960	Perpetual Care	Cemetery	Various	68.074%	\$16,582.37	(\$685.76)			\$15,896.61	\$2,417.56	\$0.00	\$7,856.99	\$23,753.60
1964	Lawrence	Library	Various	29.009%	7,066.38	(292.23)			6,774.15	2,317.95	860.82	2,487.35	9,261.50
1960	Stockley	School	Various	2.917%	710.59	29.39			681.20	233.09	0.00	336.69	1,017.89
Fund B Totals				100.000%	\$24,359.34	(\$1,007.38)			\$23,351.96	\$3,551.38	\$860.82	\$10,681.03	\$34,032.99
Fund C													
1965	Harry Watkins	School	Various	100.000%	\$264,480.63	(\$5,882.68)			\$258,597.95	\$51,830.28	\$26,180.56	\$56,216.51	\$314,814.46
Common Fund Totals					\$493,441.41	(\$13,193.03)			\$480,248.38	\$129,946.02	\$38,381.46	\$152,281.37	\$632,529.75

How Invested		Principal				Income			Grand Total of Principal & Income
No. of Shares or Other Units	Description of Investment (Names of Banks, Stocks, Bonds, Etc.)	Balance Beginning Year	Purchases	Capital Gains	Proceeds From Sales	Gains or (Losses) From Sales	Balance End Year	Income During Year	Balance End Year
Fund A									
	Numerica Bank, Money market Acct. #291941581	\$22,805.05			\$22,805.05		\$0.00	\$48,850.31	
3231	National Bond, Principal & Income Accounts	10,340.11			4,037.14	(\$6,302.97)	0.00	5,002.50	
700	Dominion Resources, Inc.	15,923.96					15,923.96	436.20	2,231.00
700	Central & South West Corp.	13,034.29					13,034.29	2,303.00	
500	Duke Power Company	11,367.37					11,367.37	1,876.00	
400	General Motors Corp.	14,873.71					14,873.71	1,560.00	
588	Pacificorp	6,057.18					6,057.18	1,235.20	
228	Bank East Corp.	0.00					0.00	8.11	
666	Florida Progress Corp.	10,405.53					10,405.53	0.00	
600	Houston Industries Corp.	11,299.75					11,299.75	1,744.92	
860	Kellogg Company	11,726.88					11,726.88	1,776.00	
600	American Home Products Corp.	15,486.22					15,486.22	1,565.20	
600	Dupont de Nemours Company	10,410.40					10,410.40	1,230.00	
562	Weyerhaeuser Company	23,707.28					12,707.28	930.00	
(200)	Beatrice Foods, Inc.	0.00					0.00	674.40	
600	Nynex	18,534.37					18,534.37	2.38	
200	American Telephone & Telegraph Company	4,629.34					4,629.34	2,646.00	
300	Amoco Corp.		\$14,626.68					245.49	
200	Chevron Corp.		13,049.50					306.00	
400	Hershey Foods Corp.		14,166.01					280.00	
600	Potomac Electric Power							234.00	
	Numerica Bank, C/D #291438976	5,000.00			5,000.00		0.00	609.68	
	NFS Savings Bank C/D #05 61 3564	10,000.00			10,000.00		0.00	13,705.09	
							0.00	1,957.69	
							0.00	907.99	
Totals Fund A		\$204,601.44	\$41,842.19		\$41,842.19	(\$6,302.97)	\$198,298.47	\$26,598.64	\$85,383.83
								\$11,340.08	\$283,682.30

TWELVE-YEAR TAX RATE COMPARISON

1990 ANNUAL REPORT

<u>Year</u>	<u>School</u>	<u>Municipal</u>	<u>County</u>	<u>Total</u>
1990	11.24	4.15	1.54	16.93
1989*	11.46	4.16	1.37	16.99
1988	27.63	8.61	2.39	38.63
1987	23.77	7.42	2.99	34.18
1986	22.92	6.59	2.14	31.65
1985	22.19	5.61	2.05	29.85
1984	21.83	5.35	1.97	29.15
1983	21.10	6.39	1.99	29.48
1982	19.90	6.70	1.60	28.20
1981	20.90	6.70	1.40	29.00
1980	19.00	6.20	1.30	26.50
1979	16.90	6.40	1.20	24.50

*Reflects property revaluation

AUDITOR'S MEMORANDUM OF COMMENTS AND RECOMMENDATIONS 1990 ANNUAL REPORT

Vachon, Clukay & Co., PC

Certified Public Accountants

131 Middle Street
Manchester, New Hampshire 03101
(603) 622-7070

August 27, 1990

Town Manager and Finance Director
Town of Merrimack, New Hampshire

In planning and performing our audit of the general purpose financial statements of the Town of Merrimack, New Hampshire for the year ended June 30, 1990, we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. We previously reported on the Town's internal control structure in our report dated August 27, 1990. This letter does not affect that report or our report on the general purpose financial statements dated August 27, 1990.

Sincerely,

Vachon, Clukay & Co., PC

ACCEPTANCE OF GIFTS

Observation:

While reviewing the minutes of the Board of Selectmen, it came to our attention that donations of property were not properly recorded in the accounting records.

Implication:

The Town overstated revenues and expenditures by the value of the donations.

Recommendation:

Non-monetary donations should not be adjusted in the accounting records using RSA 31:95-b as an accounting treatment justification. Under generally accepted accounting principles donations of assets are not recorded in any of the Town's existing fund types.

Town's Response:

The Town has been following a standard procedure for the acceptance of all gifts, whether they be monetary gifts or gifts of property and equipment. While this procedure has apparently resulted in offsetting overstatements of revenues and expenditures according to generally accepted accounting principles, these overstatements have had no effect whatsoever on fund balance. Furthermore, since the Town has not yet completed its implementation of a fixed asset accounting system, our only means of reporting non-monetary gifts has been through the general accounting records. Following this standard procedure has also resulted in the holding of some public hearings which were perhaps unnecessary under RSA 31:95b but certainly not harmful. Nevertheless, the current procedure will be revised to conform to recommendations of the auditors.

SEWER FUND REVENUE AND RECEIVABLES

Observation:

During our audit of the Sewer Fund, we noted that invoices for industrial sewer rents are calculated, prepared and collected by the same person.

Implication:

The internal control structure over Sewer Fund revenue and receivables may be weakened by a lack of segregation of duties.

Recommendation:

While there are few industrial sewer customers, we believe the collections should be made through the Tax Collector's office in the same manner as commercial and residential sewer fees. This would provide for segregation of duties and increased internal control.

Town's Response:

It is true that the Sewer Department's Secretary is responsible for the calculation, billing, and collection of industrial sewer rents and that internal accounting controls are generally weakened in such situations. However, the Secretary's calculations and billings are reviewed by her department head and the Finance Department monitors her billings and subsequent collections to ensure that all regular sewer accounts are billed and that these billings are collected. Regardless, the auditors' recommendations will be seriously considered.

TAXES RECEIVABLE ALLOWANCE

Observation:

We noted that no policies exist to define what should be included in the allowance for estimated uncollectible taxes account.

Implication:

A lack of clear, objective criteria to assess the collectibility of taxes could potentially result in overstating tax receivable balances.

Recommendation:

Town officials should establish a predetermined policy as to what will be included in the allowance for estimated uncollectible taxes. We recommend that the policy should address any taxes which may not be collected or deeded within statutory timeframes and the treatment for taxpayers in bankruptcy.

Town's Response:

The \$346,811 allowance, which was recorded in the accounting records on June 30, 1990, was calculated by the Finance Administrator after consulting with the Town Manager, the Assessor and our auditors. It consisted of an estimated abatement of taxes re: formal appeals to the Selectmen or State Board of Land and Tax Appeals and 100% of the taxes due on properties involved with groundwater contamination. These are the only taxes which will not likely be collected or deeded within the statutory time frame for, according to advice of legal counsel, no tax revenues will generally be lost as a result of taxpayer bankruptcy. It is the administration's opinion that the content of the allowance account is not a matter of Town policy but one dealing with legal and accounting issues. In the future, however, the Board of Selectmen, as the official assessors of the Town, will be consulted relative to the amount in the allowance account for estimated abatements.

SEWER FEES

Observation:

While applying analytical procedures to the Sewer Fund revenues, we noted material favorable variances between estimated and actual revenues. The budgeted revenues bear no relationship to the sewer rate structure.

Implication:

Budgetary control over Sewer Fund revenues is weakened. Obviously the governing body intends to recover more than its operating costs. We did note that the Town is undergoing a sewer rate study.

Recommendation:

Generally accepted accounting principles for governmental units provide that "where the governing body has determined that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes" that the proprietary fund model of accounting is preferable. We believe that accounting and managerial control over sewer operations and finance would be greatly enhanced if full accrual accounting were utilized.

Town's Response:

The fact that budgeted Sewer Fund revenues bears no relationship to the sewer rate structure has nothing to do with our accounting treatment nor with our internal accounting controls. Regulations of the State Department of Revenue Administration require that budgeted Sewer Fund revenues equal budgeted Sewer Fund expenditures regardless of the actual revenues anticipated. The real problem is two-fold: it has been 13 years since sewer rates were last revised; and current rates do not adequately provide for debt service and capital replacement. This problem should soon be remedied, for a sewer rate study is currently underway and should be completed by December 31, 1990. At that time we will consider the reclassification of the Sewer Fund from a special revenue fund to an enterprise fund.

INVENTORY

Observation:

It came to our attention during the audit that the Town does not strictly follow the consumption method of recording inventory. Material adjustments were made at year end to reconcile the equipment repair parts inventory listing and the general ledger.

Implication:

Management's intent to exercise control over sensitive repair parts inventories by recording them on the consumption method is subverted. Inventory accounts are obviously not reconciled until year end when the inventory count is made.

Recommendation:

We recommend that the Town strictly follow the consumption method of accounting for inventories. More frequent inventory counts may be necessary for control purposes. Town officials should consider treating inventory as if it were under the purchases method for financial reporting purposes.

Town's Response:

In the future the equipment inventory account will be reconciled to physical counts on a more frequent basis. If material discrepancies persist, we will consider adoption of the purchases method for financial reporting purposes.

FEDERAL FINANCIAL ASSISTANCE

Observation:

Administration of federal financial assistance appears to be highly decentralized, perhaps due to the immateriality of the revenue from this source. Administrative requirements over federal grants are varied and complex.

Implication:

Decentralized administrative control systems for federal grants may not operate in a manner consistent with control objectives.

Recommendation:

If the Town continues to apply for and receive federal grants in amounts sufficient to exceed audit requirement thresholds we strongly urge that grants administration be centralized.

Town's Response:

The Finance Administrator will be responsible for the administration of all future federal and state grants.

GENERAL FIXED ASSET ACCOUNT GROUP

Observation:

As noted in prior years, the Town has not completed its project to record it's investment in general fixed assets.

Implication:

Control over the fixed assets is reduced due to a lack of accounting records.

Recommendation:

It is our recommendation that the Town account for all fixed assets of the Town in accordance with generally accepted accounting principles.

Town's Response:

Fixed asset accounting for the Sewer Fund was completed several years ago, and during the past year some progress was made toward inventorying other fixed assets of the Town. It is expected that a computerized, fixed asset accounting system will be in place by June 30, 1991.

PROCEDURES MANUAL

Observation:

No formal accounting procedures and policies exists.

Implication:

There is an increased risk for a breakdown in operations.

Recommendation:

We again recommend that the Town adopt a written manual for accounting policies and procedures to prevent a breakdown in operations.

Town's Response:

It is recognized that a manual of accounting policies and procedures is important to internal accounting controls. Such a manual, on a state-wide basis, is presently being developed by the New Hampshire Government Finance Officers Association, and we are assisting in this project. When completed, this manual, together with existing computer software documentation, will serve as the foundation on which we will develop a detailed accounting and procedures manual for the Town.

TOWN OF MERRIMACK, NEW HAMPSHIRE
FINANCIAL STATEMENTS
WITH SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
JUNE 30, 1990
AND
INDEPENDENT AUDITOR'S REPORT

Vachon, Clukay & Co., PC

Certified Public Accountants

TOWN OF MERRIMACK, NEW HAMPSHIRE

FINANCIAL STATEMENTS

June 30, 1990

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TOWN OF MERRIMACK, NEW HAMPSHIRE

FINANCIAL STATEMENTS

June 30, 1989

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Vachon, Clukay & Co., PC

Certified Public Accountants

131 Middle Street
Manchester, New Hampshire 03101
(603) 622-7070

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen and Town Manager
Town of Merrimack, New Hampshire

We have audited the general purpose financial statements of the Town of Merrimack, New Hampshire, as of and for the year ended June 30, 1990, as listed in the table of contents. These general purpose financial statements are the responsibility of Town Officials. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Town Officials, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include the financial statements of the General Fixed Asset Account Group which should be included to conform with generally accepted accounting principles. The amount that should be included is not known.

As described in Note 2, the Town has recognized tax revenues of \$1,680,555 which were not received in cash within sixty days of year end as is required by generally accepted accounting principles (GASB Interpretation 3). Town Officials believe, and we concur, that the application of this accounting principle, which would result in a decrease in the General Fund balance to \$67,473, would give a misleading impression of the Town's ability to meet its current and future obligations.

In our opinion, except for the omission of the financial statements described in the third paragraph, the general purpose financial statements referred to above present fairly in all material respects the financial position of the fund types and account groups of the Town of Merrimack, New Hampshire at June 30, 1990 and the results of operations and changes in financial position of its non-expendable and pension trust fund types for the year then ended, in accordance with generally accepted accounting principles.

Vachon, Clukay & Co., PC

August 27, 1990

EXHIBIT A
TOWN OF MERRIMACK, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types and Account Groups
June 30, 1990

ASSETS	Governmental Fund Types			Fiduciary Fund Types	Account Group	Totals	
	General	Special Revenue	Capital Projects			1990	June 30, 1989
Cash (Note 3)	\$1,035			Trust	General Long-Term Debt	\$940,117	\$2,023,632
Equity in pooled cash and investments (Note 3)	186,068			& Agency		4,309,666	12,712,962
Investments at cost (Note 3)		1,589,449	\$2,519,183			2,079,494	1,033,568
Taxes receivable (Note 1)	14,319,128					14,319,128	4,640,680
Accounts receivable	88,008	659,503				753,838	551,922
Due from other governments	926,566					926,566	480,896
Deferred charges	632,458					632,458	636,439
Inventory (Note 1)	80,214					80,214	109,422
Due from other funds (Note 6)	63,685	120,525				282,083	340,793
Advances to other funds	105,103					105,103	
Restricted cash							41,593
Amount available in debt service fund							184,411
Amount to be provided for retirement of general obligation debt							
Amount to be provided for future absences							
Total Assets	\$16,402,265	\$2,386,117	\$2,519,183	\$3,121,102	\$8,785,000	8,785,000	8,275,589
					537,885	537,885	469,184
					\$9,322,885	\$33,751,552	\$31,501,091
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$361,674	\$47,514	\$8			\$409,196	\$725,161
Accrued liabilities	125,424	11,022	188,136	\$287,069		611,651	359,064
Performance deposits	124,211					124,211	120,773
Retainage payable		5,346				5,346	96,885
Deferred revenue (Note 1)	13,960,355	47,200				14,007,555	12,829,499
Due to other funds (Note 6)	82,573	15,300		184,210		282,083	340,793
Advances from other funds		105,103				105,103	
Bond anticipation notes payable (Note 5)			2,600,000			2,600,000	2,000,000
General obligation debt payable (Note 5)						8,785,000	8,460,000
Compensated absences payable from future resources							
Total Liabilities	14,654,237	231,485	2,788,144	471,279	537,885	27,468,030	25,401,359
Fund Balances:							
Reserved for endowments (Note 7)							
Reserved for encumbrances	26,248	28,023	9,391	595,501		595,501	607,455
Reserved for employees' retirement				602,347		63,662	340,823
Reserved for debt service	416,918					416,918	486,913
Unreserved:							
Designated (Note 8)	488,348	1,894		1,103,621		1,593,863	1,712,104
Undesignated (Deficit) (Note 2)	816,514	2,124,715	(278,352)	348,354		3,011,231	2,768,026
Total Fund Balances (Deficit)	1,748,028	2,154,632	(268,961)	2,649,823		6,283,522	6,099,732
Total Liabilities and Fund Balances	\$16,402,265	\$2,386,117	\$2,519,183	\$3,121,102	\$9,322,885	\$33,751,552	\$31,501,091

See notes to financial statements

EXHIBIT B

TOWN OF MERRIMACK, NEW HAMPSHIRE

Combined Statement of Revenues, Expenditures and Changes in Fund Balances

All Governmental Fund Types

For the Year Ended June 30, 1990

	Governmental Fund Types				Fiduciary Fund Types	Totals (Memorandum Only) For the Years Ended June 30,	
	General	Special Revenue	Capital Projects	Debt Service	Expendable Trust	1990	1989
Revenues:							
Taxes	\$6,571,574					\$6,571,574	\$5,752,917
Licenses and permits	1,815,880	\$475				1,816,355	1,978,700
Intergovernmental revenues	1,290,654		\$561,540			1,852,194	1,291,264
Charges for services	350,299	2,493,213	400			2,843,912	3,002,166
Miscellaneous revenues	668,900	322,163	214,917		\$128,128	1,334,108	1,341,437
Total Revenues	<u>10,697,307</u>	<u>2,815,851</u>	<u>776,857</u>		<u>128,128</u>	<u>14,418,143</u>	<u>13,366,484</u>
Expenditures:							
Current:							
General government	1,302,352				162,803	1,465,155	1,296,825
Public safety	3,919,643	38,111				3,957,754	3,550,459
Highways and streets	1,900,150					1,900,150	1,900,491
Health and welfare	134,378					134,378	100,514
Sanitation		2,217,890				2,217,890	2,008,121
Culture and recreation	706,264	16,168				722,432	647,113
Capital outlay	542,952	224,677	2,185,636		624,365	3,577,630	2,980,516
Debt service:							
Principal of debt	1,225,000					1,225,000	1,425,000
Interest and fiscal charges	533,111		181,003			714,114	709,109
Total Expenditures	<u>10,263,850</u>	<u>2,496,846</u>	<u>2,366,639</u>		<u>787,168</u>	<u>15,914,503</u>	<u>14,618,148</u>
Excess of Revenues Over (Under) Expenditures	<u>433,457</u>	<u>319,005</u>	<u>(1,589,782)</u>		<u>(659,040)</u>	<u>(1,496,360)</u>	<u>(1,251,664)</u>
Other Financing Sources (Uses):							
Proceeds of debt			1,550,000			1,550,000	350,000
Operating transfers in	78,238				575,690	653,928	1,150,118
Operating transfers out	(447,713)	(127,977)	(78,238)			(653,928)	(1,150,118)
Total Other Financing Sources (Uses)	<u>(369,475)</u>	<u>(127,977)</u>	<u>1,471,762</u>		<u>575,690</u>	<u>1,550,000</u>	<u>350,000</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>63,982</u>	<u>191,028</u>	<u>(118,020)</u>		<u>(83,350)</u>	<u>53,640</u>	<u>(901,664)</u>
Fund Balances - July 1 (Restated)	1,185,642	1,963,604	163,052	\$184,411	1,186,971	4,683,680	5,585,344
Residual Equity Transfer	498,404		(313,993)	(184,411)			
Fund Balances - June 30	<u>\$1,748,028</u>	<u>\$2,154,632</u>	<u>(\$268,961)</u>	<u>\$</u>	<u>\$1,103,621</u>	<u>\$4,737,320</u>	<u>\$4,683,680</u>

See notes to financial statements

EXHIBIT C
TOWN OF MERRIMACK, NEW HAMPSHIRE

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual – General and Special Revenue Funds
For the Year Ended June 30, 1990

	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Budget	Actual	Variance (Unfavorable)	Budget	Actual	Variance (Unfavorable)	Budget	Actual	Variance (Unfavorable)
Revenues:									
Taxes	\$6,290,286	\$6,571,574	\$281,288				\$6,290,286	\$6,571,574	\$281,288
Licenses and permits	1,897,321	1,815,880	(81,441)				1,898,121	1,816,355	(81,766)
Intergovernmental revenues	1,346,905	1,290,654	(56,251)	\$800	\$475	(\$325)	1,346,905	1,290,654	(56,251)
Charges for service	341,076	350,299	9,223	2,272,799	2,483,628	210,829	2,613,875	2,833,927	220,052
Miscellaneous revenues	509,622	668,899	159,277	258,048	313,264	55,216	767,670	982,163	214,493
Total Revenues	10,385,210	10,697,306	312,096	2,531,647	2,797,367	265,720	12,916,857	13,494,673	577,816
Expenditures:									
Current:									
General government	1,337,814	1,299,230	38,584				1,337,814	1,299,230	38,584
Public safety	4,070,812	3,913,711	157,101	37,514	38,111	(597)	4,108,326	3,951,822	156,504
Highways and streets	1,911,827	1,876,093	35,734				1,911,827	1,876,093	35,734
Health and welfare	99,627	134,378	(34,751)				99,627	134,378	(34,751)
Sanitation				2,313,057	2,231,897	81,160	2,313,057	2,231,897	81,160
Culture and recreation	708,610	709,002	(392)				708,610	709,002	(392)
Capital outlay	475,137	552,526	(77,389)	233,154	224,677	8,477	708,291	777,203	(68,912)
Debt service:									
Principal of debt	1,225,000	1,225,000					1,225,000	1,225,000	
Interest and fiscal charges	533,548	533,111	437				533,548	533,111	437
Total Expenditures	10,362,375	10,243,051	119,324	2,583,725	2,494,685	89,040	12,946,100	12,737,736	208,364
Excess of Revenues over (under) Expenditures	22,835	454,255	431,420	(52,078)	302,682	354,760	(29,243)	756,937	786,180
Other Financing Sources (Uses):									
Operating transfers in	181,424	78,238	(103,186)				181,424	78,238	(103,186)
Operating transfers out	(446,523)	(447,713)	(1,190)	(121,977)	(121,977)		(574,500)	(575,690)	(1,190)
Total Other Financing Sources (Uses)	(265,099)	(369,475)	(104,376)	(121,977)	(121,977)		(393,076)	(497,452)	(104,376)
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	(242,264)	84,780	327,044	(180,055)	174,705	354,760	(422,319)	259,485	681,804
Fund Balances – July 1, 1989	1,185,642	1,185,642		1,934,956	1,934,956		3,120,598	3,120,598	
Residual Equity Transfer	498,404	498,404					498,404	498,404	
Fund Balances – June 30, 1990	\$943,378	\$1,768,826	\$825,448	\$1,754,901	\$2,109,661	\$354,760	\$2,698,279	\$3,878,487	\$1,180,208

See notes to financial statements

EXHIBIT D
TOWN OF MERRIMACK, NEW HAMPSHIRE

Combined Statement of Revenues, Expenses and Changes in Fund Balances
All Non-Expendable and Pension Trust Funds
For the Year Ended June 30, 1990

	Non-Expendable Trust	Pension Trust	Totals For the Years Ended June 30,	
			1990	1989
Operating Revenues:				
Contributions		\$102,540	\$102,540	\$19,921
Investment income	\$89,634	44,205	133,839	117,865
	<u>89,634</u>	<u>146,745</u>	<u>236,379</u>	<u>137,786</u>
Operating Expenses:				
Contractual services	35,207	31,905	67,112	76,499
	<u>35,207</u>	<u>31,905</u>	<u>67,112</u>	<u>76,499</u>
Operating Income	<u>54,427</u>	<u>114,840</u>	<u>169,267</u>	<u>61,287</u>
Non-Operating Income (Expense):				
Net gain (loss) on investment transactions	(16,590)	594	(15,996)	(56,898)
Total Non-Operating Income	<u>(16,590)</u>	<u>594</u>	<u>(15,996)</u>	<u>(56,898)</u>
Net Income	37,837	115,434	153,271	4,389
Fund Balances - July 1	906,018	486,913	1,392,931	1,388,542
Fund Balances - June 30	<u>\$943,855</u>	<u>\$602,347</u>	<u>\$1,546,202</u>	<u>\$1,392,931</u>

EXHIBIT E
TOWN OF MERRIMACK, NEW HAMPSHIRE

Combined Statement of Changes in Financial Position
All Non-Expendable and Pension Trust Funds
For the Year Ended June 30, 1990

	Non-Expendable Trust	Pension Trust	Totals For the Years Ended June 30,	
			1990	1989
Sources of Working Capital:				
Net Income	<u>\$37,837</u>	<u>\$115,434</u>	<u>\$153,271</u>	<u>\$4,389</u>
Elements of Net Increase (Decrease) in Working Capital:				
Cash and equivalents	(\$142,317)	\$100,214	(\$42,103)	(\$229,408)
Investments	180,154	(60,475)	119,679	281,117
Accounts receivable		(1,924)	(1,924)	4,842
Due from other funds		77,619	77,619	(52,904)
Due to other funds				742
Net Increase in Working Capital	<u>\$37,837</u>	<u>\$115,434</u>	<u>\$153,271</u>	<u>\$4,389</u>

See notes to financial statements

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
June 30, 1990

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Merrimack, New Hampshire conform to generally accepted accounting principles for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies:

Financial Reporting Entity

The Town of Merrimack, New Hampshire (the "Town") was incorporated in 1746. The Town operates under the Town Meeting/Town Manager form of government and performs local governmental functions authorized by State law.

The accompanying financial statements of the Town present the financial position of the various fund types and account groups, the results of operations of the various fund types, and the statement of changes in financial position for non-expendable trust funds.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other organizational units which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board.

Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures/expenses. Accordingly interfund receivables and payables have not been eliminated. The various funds are summarized by type in the financial statements. The memorandum totals included in the financial statements are presented only for informational purposes and are not intended to represent the financial position, results of operations or the changes in financial position of the Town as a whole.

Individual funds and account groups summarized in the financial statements are classified as follows:

Governmental Funds

General Fund - used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

Special Revenue Funds - used to account for specific restricted revenues and expenditures for various purposes. The following funds have been accounted for as Special Revenue Funds:

Sewer Operating Fund
Library Fine Fund

Fire Protection Area Fund
Solid Waste Disposal Fund

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1990

Capital Projects Funds - are used to account for financial resources to be used for the acquisition or construction of major capital facilities and equipment. The Town accounts for the following construction projects in its Capital Projects Funds.

Sewer Line Extension Fund II	Camp Sargent Road Fund
Incinerator Fund	Camp Naticook Fund
Veteran's Memorial Park Fund	Road Pavement Management Fund

Fiduciary Funds

Assets are held by the Town in a fiduciary capacity or as an agent for individuals, private organizations, and other governmental units, and/or other funds for various purposes and taxes collected for other governmental units. Receipts and expenditures of each fund are governed by statutes, local law, or the terms of the gift.

Trust Funds - Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. The non-expendable funds are accounted for and reported as proprietary funds since capital maintenance is critical. These include non-expendable and pension trust funds.

Agency Funds - The Town collects taxes for Merrimack School District, and Hillsborough County, both independent governmental units, which are remitted to them as required by law. These funds are accounted for as agency funds. Other agency funds include account for the deferred compensation plan assets.

Account Groups

Account groups are not funds; they do not reflect available financial resources and related liabilities, but are accounting records of general fixed assets and general long-term obligations, respectively. The following is a description of the account groups of the Town.

General Fixed Asset Account Group - The Town does not record the acquisition of fixed assets in the General Fixed Asset Account Group, as required by generally accepted accounting principles. Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditure. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made.

General Long-Term Debt Account Group - is used to record the outstanding long-term obligations of the Town.

Basis of Accounting

The accrual basis is used for the non-expendable and pension trust funds. The measurement focus of these funds is determination of net income, financial position and changes in financial position ("capital maintenance" focus).

Governmental funds utilize the modified accrual basis whereby revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1990

Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Town, therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Licenses and permits, charges for services, and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are measurable and available. (See *Property Taxes* for property tax accrual policy.)

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying governmental and fiduciary funds financial statements reflect such transactions as transfers. Non-expendable trust funds report these transactions as revenues and expenses.

Budgetary Data

The budget represents departmental appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under regulations of the New Hampshire Department of Revenue Administration which differ somewhat from generally accepted accounting principles in that the focus is on the entire governmental unit rather than on the basis of fund types. Special revenue fund budgets are adopted only for funds under the control of the Board of Selectmen. Budgets for capital projects funds are adopted in the year the project is authorized and may extend over multiple accounting periods. Following is a reconciliation between the budget as presented for reporting purposes and the adopted budget.

Total per State regulation		\$15,114,924
Supplemental appropriations RSA 31:95b		<u>123,176</u>
Total Budget - Legal Basis		15,238,100
Add (Deduct): Timing Differences		
Continued Appropriations		
July 1, 1989		546,778
June 30, 1990		(507,278)
Perspective Differences - Capital Projects		<u>(1,757,000)</u>
General Fund	\$10,808,898	
Special Revenue Funds	<u>2,711,702</u>	
Total Budget - GAAP Basis		<u><u>\$13,520,600</u></u>

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1990

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended June 30, 1990, the Town applied \$367,283 of its unappropriated fund balance to reduce taxes.

Reconciliation of Exhibit C to Exhibit B

Expenditures shown on the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General and Special Revenue Funds (Exhibit C) are reported on the basis budgeted by the Town. The amounts differ from those reported in conformity with generally accepted accounting principles in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types (Exhibit B) as follows:

General Fund

Expenditures and Transfers per Exhibit C	\$10,690,764
Adjustments:	
Encumbrances, June 30, 1989	47,047
Encumbrances, June 30, 1990	(26,248)
Expenditures and Transfers per Exhibit B	<u>\$10,711,563</u>

Special Revenue Fund

Expenditures and Transfers per Exhibit C	\$2,622,662
Adjustments:	
Library Fund not budgeted	16,168
Encumbrances, June 30, 1989	14,016
Encumbrances, June 30, 1990	(28,023)
Expenditures and Transfers per Exhibit B	<u>\$2,624,823</u>

Encumbrances

Encumbrance accounting, under which purchase orders and other commitments for the expenditure of monies are recorded in order to reserve a portion of the applicable appropriation, is employed as an extension of formal budgetary integration in Governmental Funds. Encumbrances outstanding at year end are reported as a component of fund balance since they do not constitute expenditures or liabilities.

Assets, Liabilities and Fund Equity

Investments - Investments are stated at cost.

Taxes Receivable - Taxes levied during 1989 and prior and uncollected at June 30, 1990 are recorded as receivables net of reserves for estimated uncollectibles of \$346,811.

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1990

Inventory - The Town accounts for fuel, equipment repair parts, and stabilized base material inventories under the consumption method on a first in, first out basis. Inventories are recorded at cost.

Deferred Revenue - The Town has recorded deferred property tax revenues of \$13,749,259 due July 17, 1990, which is the first installment of 1990-1991 taxes. Other deferred revenues consist principally of payments in lieu of taxes in connection with the 1990-1991 tax levy.

Revenues, Expenditures and Expenses

Property Taxes - Taxes are levied on the assessed value of all taxable real property as of the prior April 1 (\$1,609,532,654 as of April 1, 1989) and were due in two installments on July 1 and March 3. Taxes due after the due dates accrue interest at 12% per annum.

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calender year after taxes were due for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If the property is not redeemed within a two year redemption period, the property is tax deeded to the Town.

The Town has accrued taxes of \$1,680,555 (net of allowances for estimated uncollectibles of \$346,811) in the General Fund which do not meet the susceptible to accrual criteria of Governmental Accounting Standards Board. The net effect of not recognizing the tax receivables would result in an undesignated General Fund deficit of \$864,041 and might mislead the user of these financial statements as to the Town's financial position. This understatement might give the user of these financial statements a misleading impression about the Town's ability to meet its current or future obligations. Under existing State law, the Town will either receive full payment or acquire an ownership interest in the property in lieu of payment in 1992. Prior history indicates that a substantial portion of overdue taxes are paid before this date.

Accrued Vacation and Sick Leave - Employees earn vacation and sick leave as they provide services. Provision is made in the annual budget for vacation and sick leave. The estimated value of accumulated compensated absences at June 30, 1990 is \$537,885 and has been recorded in the General Long-Term Debt Account Group.

NOTE 2--STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Deficit Fund Balances - As of June 30, 1990 the following individual funds were in a deficit position.

	<u>Deficit</u>
Special Revenue Funds:	
Solid Waster Disposal Fund	\$113,710
Capital Projects Funds:	
Incinerator Fund	19,819
Road Pavement Management Fund	288,388

Special Revenue Funds - The deficits in the special revenue funds results from an unanticipated shortfall in solid waste fees. Subsequent to year end solid waste fees have been increased to reduce the deficit and to fund current operations.

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1990

Capital Projects Funds - Notes in anticipation of future financing sources have been used to fund the Road Pavement Management Fund. The Town expects to retire the temporary debt within the statutory five year period by issuing long-term debt. The deficit in the incinerator fund is a result of a timing difference in revenue recognition for the State share of the project.

NOTE 3--CASH AND INVESTMENTS

The Town has combined the cash resources of its governmental fund types for investment purposes. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund. If a cash deficiency occurs it is recorded as an interfund balance. Investment earnings are allocated to each fund on the basis of average monthly balances.

The Town's investment policy for Governmental Fund Types requires that deposits and investments be made in institutions that are participants in federal insurance programs. A maximum of \$2,000,000 may be invested without collateral in any one bank. An unsecured deposit or an investment of more than \$100,000 must meet criteria set by Town management regarding the banks financial condition. Investments for Trust Funds are at the discretion of the Trustees of Trust Funds. At year end, the carrying amount of the Town's pooled deposits was \$631,776 and the bank balance was \$604,462, of which \$100,000 was covered by federal depository insurance and \$504,462 was uninsured and uncollateralized. Pooled investments outstanding with carrying amount of \$3,677,890 and market value of \$3,674,695 are classified by credit risk as follows:

1.	Insured or registered, or securities held by the entity or its agent in the entity's name	\$3,175,000
2.	Uninsured or unregistered with securities held by the counterparty's trust department or agent in the entity's name	499,695
		<u>\$3,674,695</u>

At year end, the carrying amount of the Town's deposits in the governmental and expendable and non-expendable trust fund types was \$753,202 and bank balances were \$732,443. Of these balances \$710,121 was covered by federal depository insurance and \$22,322 was uninsured and uncollateralized.

Investments are recorded at cost. These investments in the expendable and non-expendable trusts consist of the following:

<u>Security</u>	<u>Book Balance</u>	<u>Market Value</u>
Mutual Funds	\$84,413	\$65,498
Corporate Bonds	40,000	40,000
Common Stock	408,638	759,215
Government Obligations	946,234	952,336
Land	1,575	1,575
	<u>\$1,480,860</u>	<u>\$1,818,624</u>

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1990

Pension Trust Fund cash book and bank balances were \$186,915. Pension Trust Fund investments consist of unallocated insurance contracts with a carrying value of \$311,565. Pension Trust Fund cash and investments are held by the Town's agent in the Town's name. Deferred Compensation Fund investments of \$287,069 are held by the Town's agent and classified for credit risk as uninsured and unregistered investments not in the Town's name.

NOTE 4--RETIREMENT PLANS

During fiscal year 1981 the Town adopted a non-contributory defined benefit pension plan for all non-union employees who are not a member of another retirement plan, who have completed a year of service, worked 1,000 or more hours in the plan year, and have attained the age of 21. The Town makes actuarially determined annual contributions to the pension plan equal to the maximum amounts allowed by the Internal Revenue Code. Significant actuarial assumptions are described below. Covered wages under the plan were \$1,771,619 or 31% of total wages paid to all employees of \$5,733,302. Pension costs of \$102,540 include current service costs, which are accrued and funded on a current basis, and prior costs, which are amortized over ten years.

The pension plan provides pension and death benefits. A member may retire after reaching the age of 55 and five years participation in the plan. Benefits vest at 100% after 5 years of service. Employees who retire at or after age 55 with 15 or more years of service are entitled to pension payments for the remainder of their lives equal to 30% of their final five-year average compensation, reduced for less than 15 years of service. The plan provides a death benefit equal to the present value of the deceased member's total accrued benefit.

Contributions from the Town are recognized as revenue in the period in which employees provide services to the Town. Investment income is recognized as earned by the pension plan. The net appreciation (depreciation) in the fair value of investments held by the pension plan is recorded as an increase (decrease) to investment income based on the valuation on investments as of the date of the balance sheet. (See Note 1 for investment composition). There are no investments with parties related to the pension plan.

The pension benefit obligation is the present value of future benefits used in the actuarial valuation for July 1, 1989, as permitted by generally accepted accounting principles for small plans. This pension valuation method reflects the present value of estimated pension benefits that will be paid in future years as a result of employee services performed to date and is adjusted for the effects of projected salary increases attributable to inflation. Significant actuarial assumptions used in the valuation include a rate of return on pre and post retirement assets of 7.5% annually, no preretirement withdrawal assumed and 4% level increase in salary scale. The unfunded pension benefit obligation at June 30, 1990 is as follows:

Terminated employees due vested payouts	\$1,606
Retirees in pay status	42,203
Active plan participants	<u>1,615,388</u>
Pension benefit obligation	1,659,197
Net assets available for benefits	<u>602,347</u>
Unfunded pension benefit obligation	<u><u>\$1,056,850</u></u>

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1990

No changes in actuarial assumptions or benefit provisions that would significantly affect the valuation of the pension benefit obligation occurred during the year.

Additional information required by the Governmental Accounting Standards Board follows these notes. This information is presented to enable the reader to assess the progress made by the Town in accumulating sufficient assets to pay pension benefits as they become due.

All uniformed full-time employees of the Police and Fire Departments participate in the State of New Hampshire Retirement System, a cost sharing multi-employer public employee retirement system. Under State law the employer and employees contribute a fixed percentage of annual compensation to the plan which provides retirement, disability and death benefits. Health benefits are provided at full cost to the retiree. Employees are eligible for early retirement after reaching age fifty-five provided they have accumulated ten years creditable service. Covered wages under this plan were \$2,368,399, 41.3% of total wages paid to all employees of \$5,733,302. Contributions by employees were \$217,663 or 5% and 9.3% of covered wages for regular and public safety employees respectively. Contributions by the Town were \$165,301, equaling 2.48%, 6.23%, and 8.13% for regular, police and fire department employees respectively. As of June 30, 1990 the unfunded accrued liability is not material. Actuarially determined vested and non-vested benefits have not been calculated for the plan. Additional disclosures required by generally accepted accounting principles have not been made available by the New Hampshire Retirement System.

All Town employees are eligible to participate in a separate deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan permits them to defer a portion of their salary which is not available to them until termination, retirement, death or unforeseen emergency. All amounts of compensation deferred under the plan and income attributable to those amounts remain property of the Town until made available to the covered employees. Participants rights are equal to those of general creditors of the Town. Plan assets are accounted for in the Deferred Compensation Agency Fund.

NOTE 5--CHANGES IN LONG-TERM DEBT

General obligation debt is a direct obligation of the Town, for which its full faith and credit are pledged, and is payable from taxes levied on all taxable property located within the Town. Sewer bonds are included in the obligations since under New Hampshire law they are issued as general obligation debt.

Changes in Long-Term Debt - The following is a summary of long-term debt transactions for the Town for the year ended June 30, 1990.

	(000's <u>Omitted</u>)
Bonds payable at July 1, 1989	\$8,460
Bonds issued	1,550
Bonds retired	<u>(1,225)</u>
Bonds payable at June 30, 1990	<u>\$8,785</u>

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1990

General Long-Term Debt - General obligation debt payable at June 30, 1990, are comprised of the following individual issues.

	(000's Omitted)
\$5,000,000 1970 State Guaranteed Sewer Serial Bonds due in annual installments of \$250,000 through July 1, 1990; interest at 5.9%. (This issue is partially funded by an annual grant from the State of New Hampshire)	\$250
\$1,110,000 1975 Incinerator State Guaranteed Sewer Bonds due in annual installments of \$55,000 through September 1, 1995; interest at 6.5%. (This issue is wholly funded by an annual grant from the State of New Hampshire)	330
\$2,750,000 1977 State Guaranteed Sewer Lines Extension Bonds due in annual installments of \$150,000 through August 1, 1988 and \$125,000 through August 1, 1998; interest at 4.875%	1,000
\$2,250,000 1980 State Guaranteed Sewer Line Extension Bonds due in annual installments of \$115,000 through July 1, 1990, and \$110,000 through July 1, 2000; interest at 7.12%	1,215
\$3,000,000 1985 Road Improvement Bonds due in annual installments of \$300,000 through February 1, 1995 at 7.5% to 7.7%	1,500
\$3,300,000 1987 Road Improvement Bonds due in annual installments of \$330,000 through July 15, 1997 at 5.4% to 7.25%	2,640
\$350,000 1988 Sewer Line Bonds due in annual installments of \$50,000 through 7/15/95, interest at 6.95% to 7.05%	300
\$1,550,000 1989 Camp Naticook Bond due in annual installments of \$50,750-\$180,899 through 1/2/05, interest at 9.5%	1,550
	<u>\$8,785</u>

Summary of Debt Service Requirements to Maturity

The annual requirements to amortize all outstanding long-term debt obligations including interest of \$3,351,308 as of June 30, 1990 are as follows:

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1990

Year Ending <u>June 30</u>	
1991	\$1,907,857
1992	1,553,460
1993	1,489,852
1994	1,424,923
1995	1,358,955
1996-2000	3,296,804
2001-2005	1,104,457
	<u>\$12,136,308</u>

Short-Term Obligations - Short-term obligations include notes in anticipation of long-term debt in its Capital Projects Funds as follows:

<u>Fund</u>	<u>Rate</u>	<u>Maturity</u>	<u>Amount</u>
Road Pavement Management	6.44 %	7/06/90	\$1,500,000
Camp Sargent Road Fund	6.44 %	7/06/90	1,100,000
			<u>\$2,600,000</u>

Authorized and Unissued Debt - As of June 30, 1990, the Town has long-term debt authorized but unissued of \$2,600,000 for highway purposes.

Available Debt Margin

The Town is subject to State statute which limits debt outstanding to a percentage (dependent on purpose) of a valuation calculation made annually by the State. As of June 30, 1990 the Town had an available debt margin of \$18,481,164 for general purposes. Debt incurred for sewer expansion is not included in the limitation calculations. The Town does not provide water services.

NOTE 6--INTERFUND BALANCES

Interfund receivables/payables at June 30, 1990 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$63,685	\$82,573
Trust and Agency Funds:		
Expendable Trust Funds	333	184,210
Pension Trust Fund	97,540	
Special Revenue Funds:		
Sewer Operating Fund	120,525	10,710
Solid Waste Disposal Fund		4,590
Total	<u>\$282,083</u>	<u>\$282,083</u>

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1990

NOTE 7--NON-EXPENDABLE TRUST FUNDS

The principal amounts of all Non-expendable Trust Funds are restricted in that only income earned may be expended. Principal and income balances at June 30, 1990 were as follows:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Fund A	\$198,299	\$85,384	\$283,683
Fund B	23,352	10,681	34,033
Fund C	258,598	56,216	314,814
Other Funds	115,252	196,073	311,325
	<u>\$595,501</u>	<u>\$348,354</u>	<u>\$943,855</u>

NOTE 8--UNRESERVED DESIGNATED FUND BALANCES

Appropriations for certain projects and specific items not fully expended at year end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year end, continuing appropriations are reported as a component of fund balance and are as follows:

General Fund:	
General government	\$22,425
Public safety	13,330
Highways and streets	40,000
Sanitation	1,250
Capital outlay	429,798
	<u>506,803</u>
Less revenues not susceptible to accrual	<u>(18,455)</u>
Total General Fund	<u>\$488,348</u>
Special Revenue Funds:	
Sewer Fund - Capital outlay	\$475
Library Fine Fund - Restricted Donation	1,419
Total Special Revenue Funds	<u>\$1,894</u>
Expendable Trust Funds:	
Landfill	\$370,517
Highway Equipment	270,835
Fire Equipment	203,497
Ambulance	95,250
Waste Water Treatment Plant	68,074
Conservation Trust	14,966
Property Reappraisal	23,990
Insurance Trust Funds	31,492
Land Bank	25,000
Total Expendable Trust Funds	<u>\$1,103,621</u>

NOTE 9--PRIOR PERIOD ADJUSTMENT

The beginning Capital Projects Fund Balance has been restated by \$23,121 as a result of an accounting error in the Incinerator Fund.

NOTE 10--COMMITMENTS AND CONTINGENCIES

Town officials estimate that any potential claims against the Town which are not covered by insurance are immaterial. Certain tax assessments are the subject of appeal to the New Hampshire Board of Land and Tax Appeals. In the event that the Town's assessment was not upheld the amounts would be charged to operations or the allowance for estimated uncollectible taxes in the year the decision is rendered.

NOTE 11--TOP TAXPAYERS

The following are the five major property owners as they relate to the 1989 assessed property valuation of \$1,609,532,654:

<u>Taxpayer</u>	<u>1989 Property Valuation</u>	<u>Percentage of Total Valuation</u>
Digital Equipment Corp.	\$86,642,100	5.38%
Anheuser Busch, Inc.	80,148,500	4.98%
Hi Tension Realty Corp.	33,605,200	2.09%
Nashua Corporation	33,320,100	2.07%
Tamposi and Nash	20,070,800	1.25%

NOTE 12--SUBSEQUENT EVENTS

On July 6, 1990, the Town retired its outstanding short-term obligations and issued a bond anticipation note of \$1,460,000 at 6.43% with a maturity date of July 3, 1991.

Vachon, Clukay & Co., PC

Certified Public Accountants

131 Middle Street
Manchester, New Hampshire 03101
(603) 622-7070

**INDEPENDENT AUDITOR'S REPORT ON
SUPPLEMENTARY INFORMATION REQUIRED BY
THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD**

To the Board of Selectmen and Town Manager
Town of Merrimack, New Hampshire

We have audited the general purpose financial statements of the Town of Merrimack, New Hampshire, as of and for the year ended June 30, 1990, and have issued our report thereon dated August 27, 1990. These general purpose financial statements are the responsibility of Town Officials. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Town Officials, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The historical pension information is not a required part of the general purpose financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Vachon, Clukay & Co., PC

August 27, 1990

TOWN OF MERRIMACK, NEW HAMPSHIRE

Defined Benefit Pension Plan
Required Supplementary Information

Analysis of Funding Progress

Fiscal Year	Net Assets Available for Benefits	Pension Benefit Obligation	Percentage Funded	Unfunded Pension Benefit Obligation	Annual Covered Payroll	Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll
1981	\$38,839	\$356,912	10.9 %	\$318,073	\$444,380	71.6 %
1982	75,195	351,009	21.4 %	275,814	440,239	62.7 %
1983	121,109	438,935	27.6 %	317,826	549,953	57.8 %
1984	177,564	502,778	35.3 %	325,214	617,173	52.7 %
1985	187,534	521,520	36.0 %	333,986	568,505	58.7 %
1986	251,205	613,274	41.0 %	362,069	754,802	48.0 %
1987	327,396	835,942	39.2 %	508,546	929,267	54.7 %
1988	430,507	1,238,058	34.8 %	807,551	1,327,198	60.8 %
1989	486,913	1,507,739	32.3 %	1,020,826	1,507,788	67.7 %
1990	602,347	1,659,197	36.3 %	1,056,850	1,771,619	59.7 %

Revenues by Source and Expenses by Type

Revenues by Source			Expenses by Type		
Fiscal Year	Employer Contribution	Investment Income	Benefits	Administrative Expenses	Refunds
1981	\$38,839				\$102
1982	36,458				
1983	34,703	\$11,211			232
1984	40,800	15,887			50,130
1985	38,645	21,455	\$30,931	\$493	18,706
1986	43,000	29,535			8,864
1987	43,692	33,361		862	862
1988	76,612	29,424		2,925	2,925
1989	22,883	38,489		3,002	1,965
1990	102,540	44,799		20	31,885
					31,905

Vachon, Clukay & Co., PC

Certified Public Accountants

131 Middle Street
Manchester, New Hampshire 03101
(603) 622-7070

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTAL INFORMATION

To the Board of Selectmen and Town Manager
Town of Merrimack, New Hampshire

We have audited the general purpose financial statements of the Town of Merrimack, New Hampshire, as of and for the year ended June 30, 1990, and have issued our report thereon dated August 27, 1990. These general purpose financial statements are the responsibility of Town Officials. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Town Officials, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Town of Merrimack, New Hampshire, taken as a whole. The supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Merrimack, New Hampshire. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Vachon, Clukay & Co., PC

August 27, 1990

SCHEDULE 1
TOWN OF MERRIMACK, NEW HAMPSHIRE

Combining Balance Sheet - All Special Revenue Funds
June 30, 1990

	Sewer Operating Fund	Library Fine Fund	Fire Protection Area Fund	Solid Waste Disposal Fund	Combining Totals June 30,	
					1990	1989
ASSETS						
Cash		\$16,640			\$16,640	\$14,324
Equity in pooled cash and investments	\$1,575,285		\$14,164		1,589,449	1,566,470
Accounts receivable	640,754		18,749		659,503	485,193
Deferred expenses						1,214
Due from other funds	120,525				120,525	47,804
Total Assets	<u>\$2,336,564</u>	<u>\$16,640</u>	<u>\$32,913</u>	<u>\$</u>	<u>\$2,386,117</u>	<u>\$2,115,005</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$43,837			\$3,677	\$47,514	\$54,737
Accrued liabilities	10,682			340	11,022	12,987
Retainage payable	5,346				5,346	
Deferred revenue	26,000		\$21,200		47,200	83,677
Due to other funds	10,710			4,590	15,300	
Advances from other funds				105,103	105,103	
Total Liabilities	<u>96,575</u>	<u></u>	<u>21,200</u>	<u>113,710</u>	<u>231,485</u>	<u>151,401</u>
Fund Balances (Deficit):						
Reserved for encumbrances	28,023				28,023	15,173
Unreserved:						
Designated	475	\$1,419			1,894	143,349
Undesignated (Deficit)	2,211,491	15,221	11,713	(113,710)	2,124,715	1,805,082
Total Fund Balances	<u>2,239,989</u>	<u>16,640</u>	<u>11,713</u>	<u>(113,710)</u>	<u>2,154,632</u>	<u>1,963,604</u>
Total Liabilities and Fund Balances	<u>\$2,336,564</u>	<u>\$16,640</u>	<u>\$32,913</u>	<u>\$</u>	<u>\$2,386,117</u>	<u>\$2,115,005</u>

SCHEDULE 2

TOWN OF MERRIMACK, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

All Special Revenue Funds

For the Year Ended June 30, 1990

	Sewer Operating Fund	Library Fine Fund	Fire Protection Area Fund	Solid Waste Disposal Fund	Combining Totals For the Years Ended June 30,	
					1990	1989
Revenues:						
Licenses and permits	\$475				\$475	\$700
Intergovernmental revenues						124
Charges for service	2,188,285	\$9,585	\$42,430	\$252,913	2,493,213	2,605,989
Miscellaneous revenues	311,231	8,899	1,480	553	322,163	138,599
Total Revenues	<u>2,499,991</u>	<u>18,484</u>	<u>43,910</u>	<u>253,466</u>	<u>2,815,851</u>	<u>2,745,412</u>
Expenditures:						
Current:						
Public safety			38,111		38,111	36,951
Sanitation	1,863,644			354,246	2,217,890	2,003,621
Culture and recreation		16,168			16,168	10,116
Capital outlay	224,677				224,677	160,512
Total Expenditures	<u>2,088,321</u>	<u>16,168</u>	<u>38,111</u>	<u>354,246</u>	<u>2,496,846</u>	<u>2,211,200</u>
Excess of Revenues Over (Under) Expenditure	<u>411,670</u>	<u>2,316</u>	<u>5,799</u>	<u>(100,780)</u>	<u>319,005</u>	<u>534,212</u>
Other Financing (Uses):						
Operating transfers out	(52,708)			(75,269)	(127,977)	(300,486)
Total Other Financing (Uses)	<u>(52,708)</u>			<u>(75,269)</u>	<u>(127,977)</u>	<u>(300,486)</u>
Excess of Revenues Over (Under) Expenditures and Other Uses	<u>358,962</u>	<u>2,316</u>	<u>5,799</u>	<u>(176,049)</u>	<u>191,028</u>	<u>233,726</u>
Fund Balances - July 1	<u>1,881,027</u>	<u>14,324</u>	<u>5,914</u>	<u>62,339</u>	<u>1,963,604</u>	<u>1,729,878</u>
Fund Balances (Deficit) - June 30	<u>\$2,239,989</u>	<u>\$16,640</u>	<u>\$11,713</u>	<u>(\$113,710)</u>	<u>\$2,154,632</u>	<u>\$1,963,604</u>

SCHEDULE 3

TOWN OF MERRIMACK, NEW HAMPSHIRE

Combining Balance Sheet - All Capital Projects Funds

June 30, 1990

	Incinerator Fund	Road Pavement Management Fund	Veteran's Memorial Park Fund	Camp Sargent Road Fund	Combining Totals June 30, 19901989	
ASSETS						
Equity in pooled cash and investments	\$1,343	\$1,307,951	\$765	\$1,209,124	\$2,519,183	\$2,535,359
Accounts receivable						3,200
Deferred charges						1,779
Total Assets	<u>\$1,343</u>	<u>\$1,307,951</u>	<u>\$765</u>	<u>\$1,209,124</u>	<u>\$2,519,183</u>	<u>\$2,540,338</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable		\$8			\$8	\$272,865
Accrued liabilities	\$21,162	96,331		\$70,643	188,136	8,185
Retainage payable						73,115
Bond anticipation notes payable		1,500,000		1,100,000	2,600,000	2,000,000
Total Liabilities	<u>21,162</u>	<u>1,596,339</u>		<u>1,170,643</u>	<u>2,788,144</u>	<u>2,354,165</u>
Fund Balances:						
Reserved for encumbrances		9,391			9,391	273,891
Unreserved (Deficit)	(19,819)	(297,779)	\$765	38,481	(278,352)	(87,718)
Total Fund Balances	<u>(19,819)</u>	<u>(288,388)</u>	<u>765</u>	<u>38,481</u>	<u>(268,961)</u>	<u>186,173</u>
Total Liabilities and Fund Balances	<u>\$1,343</u>	<u>\$1,307,951</u>	<u>\$765</u>	<u>\$1,209,124</u>	<u>\$2,519,183</u>	<u>\$2,540,338</u>

SCHEDULE 4

TOWN OF MERRIMACK, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

All Capital Projects Funds

For the Year Ended June 30, 1990

	Incinerator Fund	Road Pavement Management Fund	Sewer Line Extension Fund	Veteran's Memorial Park Fund	Camp Naticook Fund	Camp Sargent Road Fund	Combining Totals For the Years Ended June 30, 1990 1989
Revenues:							
Intergovernmental revenues	\$81,540				\$480,000		\$561,540 \$85,115
Charges for service		\$400					400 1,250
Miscellaneous revenues		117,982	\$1,685	\$64	527	\$94,659	214,917 278,540
Total Revenues	81,540	118,382	1,685	64	480,527	94,659	776,857 364,905
Expenditures:							
Capital outlay		454,070	24,539		1,707,027		2,185,636 1,717,934
Interest and fiscal charges		99,256			9,507	72,240	181,003 108,663
Total Expenditures		553,326	24,539		1,716,534	72,240	2,366,639 1,826,597
Excess of Revenues Over (Under) Expenditures	81,540	(434,944)	(22,854)	64	(1,236,007)	22,419	(1,589,782) (1,461,692)
Other Financing Sources (Uses):							
Proceeds of long-term debt					1,550,000		1,550,000 350,000
Operating transfers out	(78,238)						(78,238) (81,813)
Total Other Financing Sources (Uses)	(78,238)				1,550,000		1,471,762 268,187
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	3,302	(434,944)	(22,854)	64	313,993	22,419	(118,020) (1,193,505)
Fund Balances (Deficit) - July 1 (Restated)	(23,121)	146,556	22,854	701	(313,993)	16,062	163,052 1,356,557
Residual Equity Transfer							(313,993)
Fund Balances (Deficit) - June 30	(\$19,819)	(\$288,388)	\$	\$765	\$	\$38,481	(\$268,961) \$163,052

SCHEDULE 5

TOWN OF MERRIMACK, NEW HAMPSHIRE

Combining Balance Sheet - All Trust and Agency Funds

June 30, 1989

	Expendable Trust Funds	Non-Expendable Trust Funds	Pension Trust Fund	Deferred Compensation Agency Fund	Combining Totals June 30,	
					1990	1989
ASSETS						
Cash and equivalents	\$420,731	\$314,796	\$186,915		\$922,442	\$2,008,723
Equity in pooled cash and investments	14,966				14,966	12,671
Investments	851,801	629,059	311,565	\$287,069	2,079,494	1,033,568
Accounts receivable			6,327		6,327	8,251
Due from other funds	333		97,540		97,873	19,921
Total Assets	<u>\$1,287,831</u>	<u>\$943,855</u>	<u>\$602,347</u>	<u>\$287,069</u>	<u>\$3,121,102</u>	<u>\$3,083,134</u>

LIABILITIES AND FUND BALANCES

Liabilities:						
Accrued liabilities				\$287,069	\$287,069	\$212,623
Due to other funds	\$184,210				184,210	290,609
Total Liabilities	<u>184,210</u>			<u>287,069</u>	<u>471,279</u>	<u>503,232</u>
Fund Balances:						
Reserved for endowments		\$595,501			595,501	607,455
Reserved for employees' retirement			\$602,347		602,347	486,913
Unreserved:						
Designated	1,103,621				1,103,621	1,186,971
Undesignated		348,354			348,354	298,563
Total Fund Balances	<u>1,103,621</u>	<u>943,855</u>	<u>602,347</u>		<u>2,649,823</u>	<u>2,579,902</u>
Total Liabilities and Fund Balances	<u>\$1,287,831</u>	<u>\$943,855</u>	<u>\$602,347</u>	<u>\$287,069</u>	<u>\$3,121,102</u>	<u>\$3,083,134</u>

SCHEDULE 6

TOWN OF MERRIMACK, NEW HAMPSHIRE

Project-Length Schedule of Construction Projects

All Capital Projects Funds

Beginning of Projects to June 30, 1990

	Incinerator <u>Fund (1)</u>	Road Pavement Management <u>Fund</u>	SLE <u>Fund</u>	Veterans Memorial <u>Park Fund</u>	Camp Sargent <u>Road Fund</u>	Camp Naticook <u>Fund</u>
Revenues and Other Financial Sources:						
Environmental Protection Agency grants	\$4,219,326					
State of New Hampshire grants	1,462,710					\$480,000
Private grants	286,241			\$72,606		
Proceeds of general obligation bond issues	1,110,000	\$6,300,000	\$350,000			1,550,000
Interest income	126,401	933,268	28,207	9,088	\$137,582	527
Residual equity transfer in			209,125			
Miscellaneous		2,400				
Total Revenues and Other Financial Sources	<u>7,204,678</u>	<u>7,235,668</u>	<u>587,332</u>	<u>81,694</u>	<u>137,582</u>	<u>2,030,527</u>
Expenditures:						
Engineering and construction	5,664,915	7,160,067	586,569	80,929		1,707,027
Bond issue costs	6,945	33,358	763		1,408	9,507
Bond/bond anticipation note interest	85,262	330,631			97,693	
Transfers out for bond principal and interest	1,467,375					
Residual equity transfer out						313,993
Total Expenditures	<u>7,224,497</u>	<u>7,524,056</u>	<u>587,332</u>	<u>80,929</u>	<u>99,101</u>	<u>2,030,527</u>
Fund Balance	<u>(\$19,819)</u>	<u>(\$288,388)</u>	<u>\$</u>	<u>\$765</u>	<u>\$38,481</u>	<u>\$</u>

(1) The Town's portion of net project costs, including bond principal and interest, has been reimbursed by grants from Anheuser-Busch, Inc.

Vachon, Clukay & Co., PC

Certified Public Accountants

131 Middle Street
Manchester, New Hampshire 03101
(603) 622-7070

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

To the Board of Selectmen and Town Manager
Town of Merrimack, New Hampshire

We have audited the general purpose financial statements of the Town of Merrimack, New Hampshire for the year ended June 30, 1990, and have issued our report thereon dated August 27, 1990. These general purpose financial statements are the responsibility of the Town of Merrimack, New Hampshire management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Governmental Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit in accordance with these standards includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of Town of Merrimack, New Hampshire taken as a whole. The accompanying schedule of federal financial assistance is presented for the purpose of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Vachon, Clukay & Co., PC

August 27, 1990

TOWN OF MERRIMACK, NEW HAMPSHIRE

Schedule of Federal Financial Assistance
For the Year Ended June 30, 1990

	Federal Catalogue	Balance July 1, 1989	Revenues			Balance June 30, 1990
Federal Assistance Programs Agency/Grant Program/Title	Number		Federal	Local	Expenditures	
DEPARTMENT OF JUSTICE						
Pass Through Payments from State						
Drug Control and System Improvement - Formula Grant	16.579		\$25,746	\$24,285	\$50,031	
DEPARTMENT OF THE INTERIOR						
Pass Through Payments from State						
Land and Water Conservation Fund	15.916		20,909	20,909	41,818	
DEPARTMENT OF ENERGY						
Pass Through Payments from State						
Energy Conservation for Institutional Buildings	81.052		3,471		3,471	
Total Federal Financial Assistance			\$50,126	\$45,194	\$95,320	

See notes to schedule of federal financial assistance

NOTE 1--GENERAL

The accompanying Schedule of Federal Financial Assistance presents the activity of all federal financial assistance programs of the Town of Merrimack, New Hampshire. The Town of Merrimack's reporting entity is defined in note 1 to the Town's general purpose financial statements. All federal financial assistance was passed through State of New Hampshire agencies and is included on the schedule.

NOTE 2--BASIS OF ACCOUNTING

The accompanying Schedule of Federal Financial Assistance is presented using the modified accrual basis of accounting, which is described in note 1 to the Town's general purpose financial statements.

NOTE 3--RELATIONSHIP TO GENERAL PURPOSE FINANCIAL STATEMENTS

Federal financial assistance revenues are reported in the Town's general purpose financial statements as intergovernmental revenues of the general fund.

Telephone Directory

Town Manager	424-2331
Finance Department	424-2331
Assessor	424-5136
Building Inspector	424-3531
District Court	424-9916
Fire Department	424-3690
Highway Garage	424-9411
Planning & Zoning Department	424-3531
Police Department	424-3774
Public Works Department	424-5137
Selectmen's Office	424-2331
Town Clerk/Tax Collector	424-3651
Wastewater Treatment Facility	883-8196
Water District	424-9241

Emergency Telephone Numbers

If your telephone exchange begins with **424** or **429**

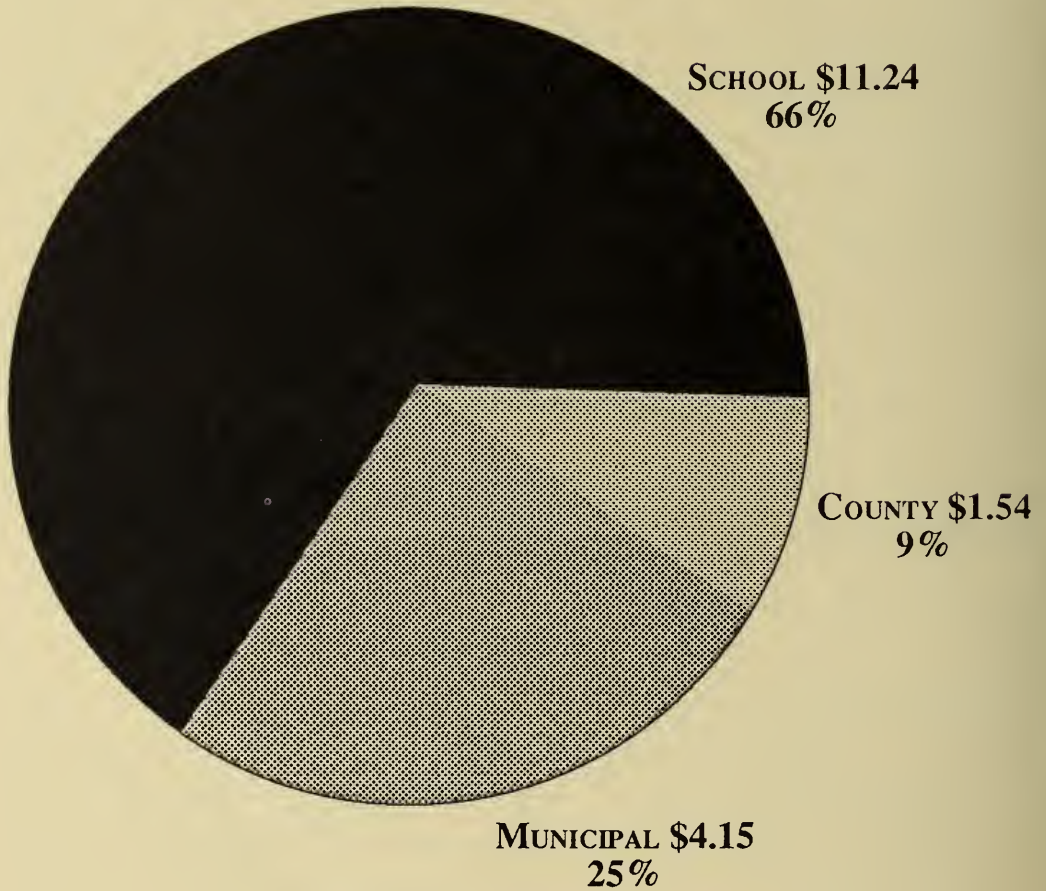
DIAL 9-1-1

All others dial **424-2222**

Office Hours

Town Clerk/Tax Collector	Mon–Fri 9:00 a.m.–4:30 p.m.
October through May — Every Monday Evening	7:00–9:00 p.m.
June through September — Every Other Monday Evening	7:00–9:00 p.m.
Assessor's Office	Mon–Fri 8:30 a.m.–4:30 p.m.
Building Inspector	Mon–Fri 8:30 a.m.–4:30 p.m.
District Court	Mon–Fri 8:30 a.m.–4:30 p.m.
Library	Mon–Thu 9:00 a.m.–9:00 p.m.
	Fri & Sat 9:00 a.m.–5:00 p.m.
Planning & Zoning Department	Mon–Fri 8:30 a.m.–4:30 p.m.
Public Works Department	Mon–Fri 8:30 a.m.–4:30 p.m.
Selectmen' Office	Mon–Fri 8:30 a.m.–4:30 p.m.
Solid Waste & Recycling Facility	Tue–Sat 8:00 a.m.–4:00 p.m.
Water District	Mon–Fri 8:30 a.m.–4:30 p.m.

YOUR 1990 TAX DOLLAR



TOTAL TAX RATE \$16.93 PER \$1000